

1877

BIENNIAL REPORT

OF THE

AUDITOR OF STATE,

TO THE

GOVERNOR OF THE STATE OF IOWA.

OCTOBER 1, 1877.

BUREN R. SHERMAN,
AUDITOR OF STATE.

DES MOINES:
R. P. CLARKSON, STATE PRINTER.
1877.

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AUDITOR'S REPORT.

STATE OF IOWA,
OFFICE OF AUDITOR OF STATE,
DES MOINES, October 3, 1877. }

TO HIS EXCELLENCY, J. G. NEWBOLD, *Governor of Iowa* :

SIR :—I have the honor to submit the following report of the transactions of this department of the State government, for the biennial fiscal term commencing on the first day of November, 1875, and ending September 30, 1877, both days inclusive; and being the seventeenth in regular series.

GENERAL REVENUE.

The balance remaining in the state treasury at the date of my former report, belonging to general revenue, was the sum of \$3,114.66. The receipts on that account during the term embraced herein, amount to the sum of \$1,983,470.65—a total of \$1,986,585.31. The sum thus received is an increase upon the estimates presented two years since, of \$21,470.65. The disbursements of the treasury on account of this fund, for the time covered by this report, in payment of warrants issued from this office, and interest accrued thereon, have been \$1,986,559.75—thus leaving a balance on hand, October 1st, 1877, of \$25.56. Statements showing in full detail the receipts and expenditures are hereinafter given.

The reports received from the several county treasurers show the sum of \$114,321.25 of revenue to be in their hands, and should be added to the balance of \$25.56 above mentioned, making the real aggregate of cash on hand at \$114,346.81. Upon the balance thus ascertained, and the tax levies of 1877 and 1878, together with the other items of income hereafter stated, depends the business for the fiscal term now commenced.

The above sum shown in the hands of the county treasurers is exclusive of the amount held by the treasurers of seven counties, the reports from which have not been received at this date, and because of which this report has been delayed. I estimate the balance therein at about \$5,000.

In the last report, it was shown that the balance of state tax yet delinquent, on June 1, 1875, was \$261,163.57, made up from the semi-annual reports then in hand. Subsequent changes in the amounts from several of the counties served to increase that balance, and on careful re-examination of all the reports and statements received, I find the account to be as follows: state tax uncollected June 1, 1875, \$290,108.21. There has been collected thereof to June 1, 1877, the sum of \$141,804.23. There has been remitted for errors, and also certified off as "unavailable," the further sum of \$38,542.41, leaving a balance yet carried forward on the books of this office, and on the tax-lists of the counties, of \$109,761.57.

Over seventy per centum of this amount is comprised in the levies of 1872, and previous years, and in my opinion is wholly uncollectible.

From the balance, the state may realize twenty per centum, provided treasurers are vigilant; but beyond that figure collections would be scarcely possible. It is proper to say that the payment of the taxes shown above, also involved interest collections of \$25,130.08, in addition thereto.

The aggregate of the state tax for the years 1875 and 1876, as charged to the counties, was the sum of \$1,599,557.44.

The additional assessments so far made, amount to \$1,351.89, making the total debit to the counties the sum of \$1,600,909.33. Of this sum, there have been collections reported to June 1st, 1877, to amount of \$1,374,495.12. There has been remitted for errors, by the action of the several boards of supervisors, the sum of \$3,691.79, leaving a delinquent list of \$222,722.42, divided as follows:—on tax of 1875, \$24,847.77, on tax of 1876, \$197,874.65.

It will be noticed that the delinquent lists for the past two years are very much less, proportionately, than for the years previously, showing that collections have been more promptly made, and more efficient service rendered by treasurers, than theretofore. Even these amounts, especially that for 1876, will be largely reduced by the tax-sales now in progress, of which no return will be received at this office until January next. It is safe to say that fifty per centum of the above delinquent list for 1876, will finally be collected. The collections on the list of 1875 will be very inconsiderable. In all such cases consideration must be given the fact, that a considerable proportion of the delinquent lists, for all years, is composed of the taxes levied upon personal property, and my experience tends to the conclusion that where such tax is suffered to stand for a year after due, it is rare indeed that collections can thereafter be made.

While it is true, as remarked above, that collections have been closer, generally, during the past two years, yet there are a few counties wherein the delinquent list is yet unreasonably large. Treasurers sometimes hesitate to enforce the law which authorizes the appointment of deputies to secure the tax by distress and sale of personal property; and, as a result, the public loses a large share of the tax on personalty, which must be carried forward on the books, until finally certified off as uncollectible. The officer who is vigilant in this regard will best prove his fitness for his position, and secure to himself the consciousness of having performed his whole duty. Where the law imposes a plain duty upon an officer, no good citizen can object to his prompt performance of the requirement.

In estimating the receipts hereinafter set forth, regard has been had to the facts referred to, and the figures submitted are believed to be the maximum sum we may expect from these sources. In table No. 2, is given a general statement of the estimated receipts at the treasury for the term ensuing, ending September 30, 1879, aggregating the sum of \$2,092,000.00; and I have included therein the sums likely to be collected of the delinquent lists of 1876 and previous years. All these estimates, both of income and expenditure, are based upon the laws as the same now are; but should changes be authorized touching the revenue and its collection, it would necessarily vary the figures submitted.

In table No. 3, I have estimated the ordinary expenditures for the next two years, in support of the State government in all its various departments, for which provision is made by general, existing statutes. Great care has been taken in preparing these tables, based upon the experience of the last four fiscal terms, and it is believed that the amounts given will be adequate for the several purposes required. The total of expenditures thus expressed is the sum of \$1,745,660.00.

The balance remaining in the treasury, after the payments above set forth, is estimated to be \$346,340.00, out of which the extraordinary appropriations of the General Assembly must be paid—and must also be satisfied the warrants now outstanding. In my judgment, no material increase of this margin can be calculated upon, for the purpose of meeting such appropriations, unless an increase of the tax levy be authorized; without which it would be unsafe to allow special appropriations to exceed the balance above given.

The law fixes the maximum of the state tax levy at two mills upon the dollar of valuation; it having been reduced from two and a half mills by the Code. It is impossible for the Executive Council to provide the means to pay the expenditures authorized by the General Assembly, where the same exceeds the estimates furnished, unless the limitation mentioned be removed; and I suggest the question, whether or not it should be done, and the duty imposed upon the council to levy such per centum of tax as will be necessary. All appropriations should be provided for at the time and in the manner fixed by law, and thus save the necessity of paying interest out of the treasury. The amount thereof actually paid during the past term has been \$10,524.71, against \$1,154.33 for the term preceding.

I again urge the necessity of restricting the sums which may be annually drawn, upon the extra appropriations. The experience of the last four years has abundantly proved the principle to be the correct

one, and also the necessity of such safeguards, which should be expressed in language clear and unmistakable. The law itself should be its own best interpreter. All these funds are quite as safe in the state treasury as in the hands of local treasurers, and should be drawn only as required for actual use. I also recommend that where appropriations for buildings are made, the maximum sum which may be drawn at any one time be fixed in the law, and that the same be accounted for by vouchers, before any additional sum shall be payable.

I feel it my duty again to direct public attention to the subject of

ASSESSMENTS OF PROPERTY,

as heretofore practiced throughout the state, to which brief allusion was made in my former Report. The inequalities and inadequacy of the values then suggested still exist, and some remedy must be found to correct this growing evil. It is true, the law plainly requires all property to be assessed at its true cash value; but any one acquainted with the facts knows this is rarely attempted, much less done. Take the real estate assessment of the present year as an example. The average value of the lands in the state, as reported to me after equalization by the county boards, was but seven dollars per acre—at least less than half the actual average value throughout the state. In some of the old settled counties, where every acre is under a high state of cultivation, and the “quality, natural advantages, improvements, and location are unsurpassed,” the average per acre as reported, was less than twenty dollars!

The total real estate assessment thus made for the present year, and which must remain for 1878, is but \$302,277,661. Notwithstanding the advance in improvements in the last two years, the reported value of lands is but little more than the total for 1875. It not unfrequently happens, that in contiguous counties, the same in area, population, and general character, the valuation of the realty in one is double that of the other, necessitating large additions or reductions by the state board, when required to make a proper equalization. This causes embarrassment, where, as in case of school districts, the per cent of tax levy is made *before* an equalization is possible. In order to avoid complications of this character, I recommend that the law be amended so that the electors in the district shall vote the aggregate sum required for the use of the district, which shall be certified to the board of supervisors, who shall levy the per centum necessary to raise that sum, in the same manner as is now done for teachers' and contingent funds.

Where the assessment is placed on the basis shown above, it is, and always has been, necessary to levy the maximum rate of tax allowed by law, in order to raise sufficient revenue for the several purposes required; and the people, without reflection as to the real causes, are wont to complain that the levies are too high—whereas, if the assessment were such an one as the law really contemplates, and all kinds of property were rated at its value, the percentum of tax would be one half less than now necessary.

It is not difficult to understand that a levy of one mill upon a valuation of one thousand dollars, will produce the same as a levy of two mills upon a valuation of five hundred dollars, and certainly is as comforting to the owner of the property, besides looking much better abroad.

In some counties, boards of supervisors instruct assessors regarding the value to be placed on the lands therein, making a sliding scale of values between the townships, adjusted according to their own ideas of their respective merits. In others, the assessors are by resolution commanded to affix a particular value to certain kinds of personal property named in the resolution. All such specific interferences with the duties of assessors are unwarranted by law, and should be abandoned. The assessor must act upon his own judgment, and not by direction of other parties. The inequalities suggested regarding the real estate, are conspicuously true of the

ASSESSMENT OF PERSONAL PROPERTY.

A glance at the returns for the present year will convince the most skeptical, that not only is the property undervalued, but that a large proportion of the personal wealth of the state, entirely escapes taxation. The total amount of personal property assessed for 1877, was returned at but \$79,971,680,—nearly five millions *less* than for 1876, and but a trifle in excess of the amount for each of the years 1873-4 and 5. Boards of equalization are powerless to effect an adjustment of such values, either between townships or counties, and where these inequalities exist, the case is absolutely remediless. It must be patent to all, that the personal property within the state is vastly more valuable than as indicated above. There is no species of property wherein these inequalities are more noticeable than in the valuation of live stock, as shown on the rolls for this year, which range as follows: cattle, from six dollars in some counties to seventeen in others; horses from sixteen dollars to forty dollars; swine from one dollar to five

dollars, and thus through the entire list, to the advantage of some counties, and the disadvantage of others, in respect to state taxes. This is also frequently true as between the townships of a county, operating unfairly as to the general county taxes. An examination of statements "G" and "H," will be instructive to those readers who feel an interest in such matters, and it is hoped will awaken the public to a realization of the importance of this subject of rating all property more nearly its true value. A table is also appended showing the increase in live stock subject to assessment, during the past eleven years, from 1867 to 1877, both inclusive; and it is well to remark, that while it must be conceded that the *quality* of stock has been improved in equal ratio with the increase in numbers, it does not appear to have so sensibly augmented its aggregate value.

As a remedy for this loss of property to the tax lists, I recommend that assessors be required to deliver to each person to be assessed, a printed blank, properly ruled and headed, upon which the party shall list his entire personal estate, itemized and valued, which shall be sworn to before the assessor, and shall form the basis of the assessment to such party. The assessor shall deduct therefrom so much as is exempt from taxation, and shall fix such fair valuation to the remainder as his judgment may approve, and enter the aggregate thereof on his book. The statement shall be returned by him to the clerk of the township, or clerk of the city council, as the case may be, and there preserved a proper time, which shall be open for inspection by any tax payer of the county. I believe a system, embodying the general idea above, will be found advantageous to the people, and secure to us a vast amount of property which now escapes the vigilance of the assessor. All citizens are equally interested to see that every species of property, not exempt by law, should bear its just proportion of the public burden.

I am also of opinion, that improvement can be made upon our present method of assessing real estate. It is well known that lands and lots are frequently omitted from the assessment through inadvertence of the assessor, caused by the confusion necessarily incident to our system of assessing each parcel to the owner in alphabetical order. To supply these omissions, additional assessments are constantly made by either the county auditor or county treasurer, and even then tracts are sometimes escaped. This subject has lately attracted considerable attention, and the suggestion has been made that if the assessments of lands and lots were arranged in numerical order it would obviate the difficulty. This could be done without materially increasing the work

of either the assessor or county auditor, and the system would be a complete proof of its own correctness. Neither would it add to the care of the party when he proffers to pay his taxes, for by either plan he is bound to know the exact description of his lands and lots. It would add somewhat to the duties of the county treasurer when making receipts for taxes paid, and yet not so materially as to retard the business of his office. Altogether, the suggestion is worthy of consideration, and if it shall appear to the General Assembly, as to me, that it would be an improvement, there should be no hesitation in adopting it.

In our state, all property, except railways, is subject to assessment by local assessors, either of the township or city; and, as we have seen, fails to give to the people a just valuation of the wealth of the state. Much of the difficulty is chargeable to the plan, rather than the special fault of those officers. When we consider that the present low rates are but the outgrowth of an idea which has prevailed with every such officer, that in his work he must not increase the valuation of his district beyond that which is contiguous, we can readily see that some change is required. So long as we adhere to local assessment only, I can see but little opportunity for improvement. It has occurred to me, however, that with some modifications of the system, a more equitable valuation may be realized.

In some states this labor is performed under the general direction of a county assessor. Such plan would not avail here, without authority to appoint a sufficient number of deputies to complete the work within the time necessary, or investing the officer with control of the township and city assessors; in which case we would be reasonably sure to accomplish a more equal valuation of all kinds of property, inasmuch as all would be done under one supervision.

For myself, however, I confess to a prejudice in favor of the method of assessments by local officers, elected by the people in each city and township; but I believe improvements may be made so as to perfect the system which now obtains. If all the assessors of a county were required to meet at the court-house therein, on the first Monday in January, and before commencing the work of assessment, and adopt a general schedule which should govern the assessment for that year, I have no doubt of the advantages which would follow, because thereby we should have *a uniform valuation of the same kinds of property within that county.*

There is no justice or equity in having a dozen different standards of value for the same kinds of personalty, in the same county; and the

additional expense necessary to a meeting of the assessors as above contemplated, would be more than compensated by the beneficial results flowing therefrom. Hence these suggestions, which it is believed will remedy the difficulties under which we have heretofore labored.

I again urge the necessity of change in the law regulating the manner of equalization by the state board, so that the valuation of a county may be changed, without affecting a city located therein. This is imperatively required, as cases arise at every session of the board where necessity exists for the exercise of such authority as between city and country, in order to a just equalization of values. The people are compelled to depend upon the action of the several boards for an equitable adjustment of the burdens of taxation, and ample provision should be made for relief, where the county board declines to act. I am clear in opinion that appeals should be taken to the state board, and not to the circuit court, where the proceedings will necessarily be delayed beyond the proper time, and much expense entailed upon parties seeking redress.

TELEGRAPHS.

The law requiring the assessment of telegraph lines is rarely enforced, and a tax book whereon appears such an assessment would be a curiosity indeed, and this not because of any intention to evade the law, nor except such property, but through misapprehension. The fact that these lines are generally erected in, or contiguous to, the right of way of railways, leads assessors to suppose that they are railroad property, which is not the case. As a general proposition, railway companies have no proprietary interest in, nor title to, these lines, but only partial user thereof. No returns of such ownerships are made by those companies, as would be the case did it exist, nor does the value of such lines enter into consideration when the assessment of railway property is made. It is estimated that there is now over five thousand miles of telegraph lines within the state, the most of which consists of two or more wires on each separate line. At a low valuation, this property is worth nearly a million dollars, but is practically exempt from taxation. From the best information I am able to get, gleaned from the returns of assessment, less than two thousand dollars appears on the lists. If this property were subject to assessment by the executive council, as in case of railways, certainty and uniformity would be secured. It would be well also if the tax levied thereon be fixed by

the council, but at such increased rate as would compensate for the average local levies, and the same payable directly into the state treasury.

These remarks apply equally to the property of sleeping car companies, and transportation companies, which, through the impracticability of the law, are usually omitted from the assessment. All such property, which extends through, or is used both within and without, the state, as is the case with the independent lines mentioned, should be assessed by state authority, and the taxes levied thereon payable into the general treasury. The state is extremely liberal in its exemptions. The theory has been to except only such property as is not held for pecuniary profit, principally embracing that of religious, educational, and eleemosynary institutions and corporations, or otherwise by express legal direction, where the object was to encourage further development of the state in material wealth: and it may well be questioned whether further exemption should obtain, but rather that abridgement should be had. It is clear however that all property not now excepted, should be reached in some practicable way, and hence the suggestions now presented. In some states a specific rate per mile is arbitrarily fixed by law. In others, a certain per centum levied upon the gross receipts. In my judgment, the better plan is as outlined above, requiring the Executive Council to make the assessment, and levy such per centum of tax, that these kinds of property shall bear their just proportion of the public burden.

THE TAX LEVIES.

The ability of the state to meet the expense of state government depends upon the revenue derived from taxation of the property therein—and the right to tax necessarily implies the authority to enforce collection. None will deny that, under the law heretofore in force, the state has failed to realize the sums required, and at the times necessary, and in consequence has been quite embarrassed. A degree of uncertainty attends the income, which can, and should be, avoided, and some plan adopted, which would relieve the matter from doubt. With this purpose in view, in the Report submitted two years ago, the propriety of holding counties absolutely responsible for the full amount of the state levy was urged upon the attention of the legislature, and the opinion expressed that, if adopted, the plan would be found to be advantageous to all concerned. Subsequent reflection, and further examination of all the facts, have served to convince me of the correct-

ness of the suggestion, and I again urge its consideration. The proposition is, in brief, to charge the counties with the original amount of the state levy without deduction, requiring the same to be paid in installments at such times as may be deemed best. The counties to receive the full amount of the interest collections, and the taxes from additional assessments, as well as the revenue derived from collection of peddlers' licenses. The tax list of 1875 will serve as a fair example of the practical working of the plan, and it will be seen that thereunder no injustice is done to the counties.

The original amount of the State levy was.....	\$793,737.30
The collections to June 1, 1877, were.....	\$766,740.38
Tax levied upon additional assessments.....	1,035.73
Interest collected on above.....	21,118.16—\$788,894.27
Tax yet delinquent.....	24,847.77

The total amount of tax remitted, and also certified off as unavailable, was but \$2,184.88. If in the above should be included the sum received in the counties for peddlers' licenses, the total cash collections would nearly equal the amount of the tax originally levied; and a delinquent list sufficiently large to make up the deficiency yet to draw upon. This would naturally lead to increased vigilance on the part of tax collectors, and the volume of delinquent and uncollectible tax be surely diminished. The advantage gained by such change of system is that the estimates of income submitted to the General Assembly will be relieved of conjecture, and one of the most serious embarrassments attending the responsibilities of legislation entirely avoided. The amount at hand subject to draft for extraordinary purposes can be accurately determined, and the maintenance of doubtful and variable margins become wholly unnecessary.

SEMI-ANNUAL PAYMENTS.

In this connection attention is invited to the propriety of so amending the law, that the people may be allowed to make semi-annual payments of taxes. Under the law, the whole amount of taxes becomes due on the second Monday in November, annually, and delinquent on the first day of February following, and if unpaid by March first, a penalty is collected, and the treasurer is also required to collect the same by distress and sale of personal property, thus adding costs to a tax, which, with its penalties, is already too large for the citizen to pay.

In some of the older states the experiment of semi-annual payments has been tried with most gratifying success. It has proved a measure of relief to the great mass of the people, and under it the costs and penalties collectible for default have been comparatively light. In my opinion, the times for payment can be arranged so as to accommodate the taxpayers, without detriment to the public interests—say that one-half be payable on February 1st, following the levy, and the balance on September 1st, thereafter; and, if default be made, that double the usual penalties attach on each delinquency until October 1st, when the real estate shall be sold therefor, the same as is now required. I am well convinced that under such a system taxation would be less burdensome to the majority of the taxpayers, and the necessities of the local and state government be satisfied as well as now. Besides, no large sums of money, withdrawn from the people, would remain in idleness in the vaults of county treasurers. There can be no doubt the system possesses many excellent features, and its practical operation in our state would be attended with beneficial results. A bill embodying these general features will be submitted to the General Assembly, and I strongly urge discussion and careful consideration of the measure, to the end that if the convenience of the people can thereby be secured, and no embarrassment result to the body-politic, it may be adopted.

The total amount of taxes for all purposes levied in the state for the year 1875, was the sum of \$10,288,721.77; and for the year 1876, the sum of \$10,699,762.39. These amounts are larger than the levies for 1873 and 1874, but less than for either the years 1871 and 1872. It should be stated, however, that in the two years last named, large amounts of tax were voted in aid of railroad building, which was still less for the following term, and has now practically disappeared. For particular information as to the items making up the lists, reference is made to statements "E" and "F," hereto appended. Of the aggregate amount, less than eight per cent. was for purposes of the state, the remainder being for local uses only. The principal increase has been in the school taxes, which are the heaviest taxes levied, and aggregate nearly one-half the entire taxation of the state—the total amount for the last two years being nearly \$10,000,000. Inasmuch as these large sums are the voluntary offerings of our people in the interest of a higher education, the authorities should see that those for whose benefit such munificent provision is made should not be neglected. The amount of school fund interest collected and apportioned

to the schools of the state during the same period, was the sum of \$559,981.59, as shown by exhibits hereinafter given; the grand total for school purposes being \$562,715.07 in excess of the amount reported two years ago.

The sums comprising the several items of tax as shown by these statements, are supposed to be the amounts necessary for the purposes intended. It has been the experience of all persons connected with matters concerning the revenue, that in order to raise sufficient means, it has been necessary to levy the highest rate allowed by law; and the feeling naturally obtains, that the public business is attended with too great expense, and officers frequently charged with extravagance when directing public affairs. The whole trouble lies in our faulty system of low valuations, and consequent high rates of levy; wherein property actually worth one thousand dollars has a taxable value of less than four hundred. There is a plan, which should it be adopted, would obviate part of the trouble, and lead to a better feeling concerning these matters. The law now fixes the maximum of the county levy at four mills, of the state, at two mills, of bridge at three mills, and so on through the list. If these limitations were reduced one-half, the immediate effect would be to increase the assessment, because under present values, and one-half of present levies, it would not raise sufficient revenue. The amount of tax to be paid by each individual would not necessarily be increased, but simply a change in the per centum of levy.

INSURANCE.

The names and location of the several Life, and Fire insurance companies, authorized to transact business in Iowa at this date, are hereinafter given. Included in the number, are those belonging to our own State, viz: Equitable Life, of Des Moines; Iowa Life, of Keokuk; and Centennial Life, of Burlington;—and the following Fire companies: Farmers', German, Hawkeye, Iowa State, and State, all which are believed to be in sound condition. During the present year I caused a careful examination to be made of the Fire companies above enumerated, (except the German, which confines its work to Scott county) and found them healthy and prosperous. The requirements of law regarding these organizations, have been closely followed by this department, and the law itself seems to be ample in its provisions for the protection of the public. These companies invest largely

in Iowa real estate securities, bringing large interest returns, and are, no doubt, as safe and profitable security as can be found in any market. It is my purpose also to institute examinations of the Life companies, and orders therefor have already issued. It is to be hoped they will be found equally sound with those already examined, of which I entertain no reasonable doubt. In admitting companies from other states, care has been had that none be certified save those entitled to confidence. In this respect the department has been fortunate indeed; for notwithstanding the general uneasiness in the public mind concerning the solvency of Insurance companies, and the many disastrous failures which have occurred during the past two years, I have found it necessary to revoke the certificates of but four of the whole number admitted, and the losses of our people through failures of that character, have been comparatively insignificant. In all the cases of failure, coming under my notice, insurance departments, as well as the general public, have been misled by the false statements made by insurance managers, many of whom committed wilful and deliberate perjury, in attaching their oaths to the statements. It is gratifying to know that in some of the states in which these failures have occurred, the authorities are pushing investigations as to the causes thereof, and in a few instances, the dishonest officers have been indicted and punished for their evil deeds. All such action tends to restore confidence, so much needed in that business. In a few other states, the law prohibits the publication of false reports, or the advertising a greater capital, or amount of assets, than is, in fact, possessed by the company, and punishes a violation thereof by fine and imprisonment. I suggest that our own law be so amended, believing it the duty of the legislature, to encompass the business with every safeguard, necessary for the protection of the people. I also earnestly recommend that where persons act as agents of life companies, or associations without the state, making life insurance a special feature of their organizations, without first having a proper certificate of agency from this department, they shall be deemed guilty of a misdemeanor, and may be punished accordingly. It is the only way left us to relieve the people from the annoyances, and frauds of unlawful and corrupt agents, whose companies cannot or dare not, attempt a legitimate entrance to the state. It is but just, also, thus to protect those companies seeking to transact business within the state, who have paid the fees and taxes imposed by the law, and in all respects endeavored to meet the requirements of our statute.

The total amount of fees collected by me during the fiscal term, and paid over to the treasurer of state, has been the sum of \$34,561.50. The taxes received into the treasury, likewise through this department, during the same period, have been the sum of \$109,577.79—an aggregate of \$144,139.29, as the amount received from this source alone. The entire expense attending this department of my office for the term mentioned, including the printing of all the blanks used, the compensation of clerks, and the cost of printing two annual Insurance Reports, and binding the same, as well as every other expense incident to the work, has been but \$3,344.49.

THE STATE BANKS.

Your careful attention is directed to the condition of the banking associations of the state, doing business under authority of the state law. These are of two kinds: those organized under the general law regulating corporations for pecuniary profit, and savings banks, under the act of the 15th general assembly. For convenience in reference, their condition is shown in separate exhibits, appended to this report. (See statements "O" and "P.") Of the nineteen savings banks reporting two years ago, two have gone out of business, and fully paid up their liabilities. Three new ones have been organized, to-wit: Bank of New Hampton, Citizens of Elgin, and Washington County, of Washington, with an aggregate capital of \$61,000 against \$16,325.33 withdrawn as above. The number now in existence, and reporting to this office, is twenty. The increase in capital has been \$37,000, and in assets, nearly \$100,000,—the gross assets being stated at \$3,301,209.45. The total of liabilities, inclusive of capital, is shown to be the sum of \$3,104,614.85, and the undivided profits reported at \$196,595.60.

The whole number of banks operating under the general statute is 31,—an increase of eight over the number stated in the last report. Two of those then in business have been retired, and ten new ones have been organized, viz: Bank of Keota, Bank of Waverly, Cass County, Charles City, Citizens of Hampton, Dubuque Co., Moulton, Shell Rock Valley, and Storm Lake Bank.

The gross assets reported are \$3,790,063.15,—an increase in two years of \$504,712.76—and an increase in cash capital alone of \$315,750.04.

All these institutions are believed to be sound and worthy of confidence. The several reports, quarterly submitted, indicate healthy

condition, and prudent management, each showing surplus funds in hand, which, in several cases, is quite large. The exhibits hereinafter given, are made from the last reports, under my call for a showing of condition on September first. Applications are already filed for the organization of two additional banks under the general law, and others will undoubtedly follow, as I have been so advised. The law regulating the manner of organization of savings banks, seems well adapted to its purpose, and it would be well to extend its requirements to all banking corporations under our laws.

There is need, also, of further legislation in respect to the general business of banking. The failures which have occurred during the last two years, of persons engaged therein, in this and other states, admonish the law-making power to be watchful in this regard, to the end that the people may be protected in these great interests, which are now firmly interwoven in our whole business system.

Banking is a public, and peculiar business. The man who advertises himself as a banker, and solicits the confidence of the general public by inviting deposits of money, should be recognized to the extent that the law may properly take cognizance of his business, and regulate the manner of conducting the same. The public have the right to know and should be informed, as to the true financial condition of all persons and partnerships who proclaim themselves as safe depositories for either public, or private funds, and occasional statements thereof should be required, the same as from incorporated banks, supported by the affidavit of the banker, or other persons having charge of the business. Every individual, or company, engaging in public banking, and soliciting patronage in such enterprise, should be required to exhibit capital, the minimum amount of which should be fixed by law, and be subject to examination by the Auditor, as in case of the savings banks, in order that it may be ascertained the degree of credit which should be extended thereto. The law should also provide severe penalties for violations thereof, commensurate with the enormity of the offense.

Legislation of this character would invest the business with a security which does not now obtain, and in my judgment is imperatively demanded, in justice to the people, as well as in the interests of sound banking. I trust the suggestions will receive due consideration by the general assembly soon to convene.

CARE OF THE INSANE.

The expense of maintaining the hospitals for the insane is constantly increasing, and no doubt will continue, as the state grows in population, requiring year by year greater expenditure in their proper care.

The number of patients reported for the month of October, 1875, was 789, and for the present month is 921, an increase in two years of 132. Of this number 594 are confined at Mt. Pleasant, and 327 at Independence. The entire expenditures in support of these hospitals for the last fiscal term was \$370,083.95, of which sum \$335,711.81 was charged to those counties having patients therein, and \$34,372.14 was for the maintenance of those properly chargeable to the state at large. The law allows the trustees to draw twenty dollars per month, or so much thereof as is necessary, to defray deficiencies in current expenses, for each patient in the hospital, but the full amount is rarely required.

The sums actually drawn, exceeded the estimates submitted in my last report, owing to the rapid, and unexpected increase in the number of patients committed, which was unprecedented. It is proper to state however, that of the amount required at Mt. Pleasant, the sum of \$21,373.43 thereof was appropriated by the trustees to repair the damages caused by the late fire at that institution.

The amounts due from counties at this date, including the expenses for the quarter just closed, is the sum of \$121,607.26. The funds raised for meeting such expenses, in the hands of the county treasurers is \$23,778.42, leaving a deficiency of \$97,828.84 to be provided for in those counties yet indebted. Statements thereof are appended hereto marked "B" and "D." The majority of counties are quite prompt in payment as the quarterly accounts are forwarded from this office, but a few are yet unreasonably in large arrears. Like penalties to those imposed upon the citizen when he fails to pay his taxes, should be charged to those counties whose financial agents refuse to provide payment for these necessary expenses. No greater burden should be thrust upon the tax payer than upon the county, especially as the latter can always be prompt in liquidation of small indebtedness.

Previous to the September session of the boards of supervisors, I issued a circular letter directing the attention of those officers to the matter, and suggesting that tax be levied to meet these expenses as the same becomes quarterly due, and I trust that in the future the state will be promptly reimbursed its advancements in this regard. It would be

well if boards of supervisors would spread upon their records a general order, directing the county auditor to remit to the state, as each quarterly account is certified from this office.

Attention is also directed to a reprehensible practice, which has obtained in a few cases, where boards of supervisors have levied heavy taxes, ostensibly to meet insane expenses, and after collection thereof, ordered a transfer of the moneys collected to other funds. Such action is in plain violation of law, and in order to prevent repetition of the stratagem, I recommend that heavy penalties be imposed in these cases. The doctrine that taxes levied for specific purpose, ought not, and should not, be diverted to different uses, should be rigidly adhered to, and the public not deceived as to the real necessities of the levies. The time has come when all such questionable practices must be abandoned, or penalties inflicted therefor. Public accounts should show at all times the exact condition of such business.

THE SOLDIERS' ORPHANS' HOME.

The consolidation of the three Soldiers' Orphans' Homes, by order of the Sixteenth General Assembly, was an economic and wise measure. The expenses were largely reduced, and these important interests centered in one school, to which the trustees could devote their undivided energies. In a few years more, the Soldiers' Orphans who have been hitherto maintained by the state, will have been retired and besides a release from the expenditures heretofore necessary, the people of the state may congratulate themselves upon having performed their whole duty in this regard.

The attendance of such orphans at the several homes at date of my former report was 303, and at this date 140; a decrease in the two years of 163. I have estimated the expense of maintaining them for the next fiscal term at \$24,000, which is believed to be ample for that purpose.

By act of the last general assembly, there was established, in connection with the home for soldiers orphans, a general

HOME FOR ORPHANS

Located at Davenport, and under control of the same trustees. The expense attending the support of this class, although payable by the state in the first instance, is recoverable from those counties from which the children are received. The attendance has increased from two, received in July, 1876, to forty-one, reported for month of Septem-

ber, 1877. The estimates for the support of these orphans for the next two years, is based upon an average attendance of one hundred, and therefore fixed at \$24,000. It is difficult to approximate more nearly the expense for the reason that we have had so little experience with this class. The home has been in operation but a short time and therefore no data at hand to judge of the number needing its advantages, though no doubt many more should be there than now attending. The sum estimated is none too great, and it would not be wise to expect a less expenditure.

THE PENITENTIARIES.

It will be seen on reference to the table of disbursements, that warrants have issued for the support of the Ft. Madison penitentiary during the last two years for \$40,447.01, and it was an expenditure for which no estimate was submitted. It is due that explanation be made concerning it. Previous to the assembling of the sixteenth general assembly, the prison had been nearly self sustaining. The price of convict labor was fixed by law at sixty cents per day, and the receipts therefrom nearly sufficed to support the institution. About that time, one of the heaviest contractors failed, and the men employed on his contract, were thrown back, upon the warden. Other contractors threatened to abandon their contracts, unless the price of labor was reduced more nearly to the standard in other states, and the legislature amended the law so that the commissioners could contract on the best terms possible. New contracts were made, but at reduced rates, and inducements held out in the hope of employment for all the convicts. Notwithstanding, the commissioners have been unable to provide for the whole number, and the state has been obliged to support all thus unemployed. The average number of idle convicts, for the term has been 110. When this fact is considered, in connection with the great reduction in the price of convict labor, the reason for the increase in cost of support will be readily seen.

The expense attending the support of the additional penitentiary at Anamosa, was not materially different from the estimates made. The number of convicts therein confined has more than doubled during the two years, and in the estimates now presented, I have calculated the cost based upon the probable increase for the present term. The allowance of law for support of the convicts, is more than obtains with the Ft. Madison penitentiary, but is necessary because of the nature of the em-

ployment of the men. The appropriation for continuing the work on the wall and buildings, was early exhausted, and the expenditures accounted for in proper vouchers on file in this office.

THE DISTRIBUTION OF THE LAWS.

The statute requires the secretary of state, immediately on adjournment of the general assembly, to apportion the laws to the counties for sale and distribution, in proportion to the population thereof. The number thus forwarded is certified to the auditor of state, who charges the same to the several county auditors, and credits them from time to time, as sale or distribution is made.

I am satisfied that these copies should be sent only on requisition of the county auditors. Under the present arrangement, their offices are clogged with great numbers of session laws, which will never be called for, but which remain there a useless and constantly depreciating encumbrance. These books can be better preserved at the capitol, and county officials saved a vast deal of annoyance in not being obliged to provide storage, nor in keeping a troublesome account.

Distribution of the statutes should only be made when the secretary is notified that copies are needed, either for sale, or for use of officers, for whom provision is made in the law.

The accounts with the auditors of counties respecting these matters, are generally in satisfactory condition, nearly all having been adjusted without loss to the state.

COUNTY AND MUNICIPAL BONDS.

Numerous letters have been received at this office, inquiring as to the amount of county and municipal indebtedness, and especially whether or not the issue has exceeded the sum authorized by law. I have been unable to respond, from the fact that no return is made to this office respecting such matters. In some other states the law requires registration of such indebtedness in the proper state department, and I am well satisfied, that if our statute were so amended, it would materially enhance the value of such securities, inasmuch as the countersigning thereof here, would be evidence of the fact that the issue is within the lawful limitation. Over-issues would be impossible, and a value imparted to such obligations, of which they are now destitute.

DEFICIENCIES OF EX-COUNTY TREASURERS.

The number of cases of ex-county treasurers, whose accounts were unsettled at date of my former report, was ten. Of these, six have been adjusted, and one new case ascertained, and the number now reported is five. The amounts in each county are shown in statement "C." In the remarks appended to the statement, it is shown that with two exceptions, the matters are in a fair way for final disposition, and in these two, the county officials desire to obtain credit through intervention of the legislature. I have taken great pains in all these cases, as well as with county accounts generally, to effect frequent and thorough settlements, and am glad to report, that with these few exceptions, adjustments have been reached. Following the precedent established two years since, I am again preparing a circular letter to members of boards of supervisors, directing attention to their duty in making settlement with county officials. If the requirements of the law are observed, and examinations are thorough, little difficulty will be hereafter experienced, in adjusting accounts as between an officer and his successor, or between different terms of the same officer; a distinction highly important, in order to accuracy, especially to the sureties for each term. I am persuaded that in too many cases these settlements are lightly regarded, and lack the essential element of thoroughness. The expense necessary thereto, should have little weight, but every means employed which will tend to completeness. It is due to the officer whose accounts are investigated, and the public as well, that the requirements of the law be rigidly enforced.

PAYMENT OF PUBLIC DUES.

Your attention is also directed to the manner of paying funds into the state treasury. Under the law, this is done either by personal payment at the counter, or through some national bank; in which latter case the amount is usually forwarded by draft, and the negotiation thereof is somewhat at the risk of the state treasurer. It seems almost impossible to transact the business without the intervention of the banking system, without largely increasing the expense of payment. The practice has been adopted, however, of withholding receipt until collection of the draft, which is necessary to the protection of the treasurer. The federal government has a plan by which certain designated depositories are located in convenient portions of the country,

each local agent being required to enter into large bonds for the perfect security of the funds, and the drafts of the government payable thereto, at the option of the officers entitled to direct.

If the county treasurers were all required to pay direct into the state treasury it would materially add to the expense now borne by the state in securing its own dues. I have invariably followed that method which would bring the funds at least cost, sometimes by a personal payment, where the county treasurer is near the capital, and again through the bank, whenever such was cheapest. If the counties were held to payment at their own cost, as is generally the case in other states, the expense would be quite inconsiderable.

The amount allowed during the last two years in mileages to the county treasurers, and in per centum to the banks through which payment was made, was \$3,466.86; a small sum when we consider the total amount received at the treasury, and nearly \$200 less than for the same services during the previous term. All funds forwarded have been received safely, and not a dollar lost in transmittal.

Since my former Report, a change has been had in the office of the treasurer of state, caused by the retirement of Hon. Wm. Christy, who has been succeeded by Hon. George W. Bemis. During Mr. Christy's administration there was received and disbursed from the treasury, nearly five millions of moneys, and on final settlement every dollar of the funds was accounted for in proper vouchers, and the balance shown by my books to be in the treasury, promptly paid over to the present efficient incumbent in the office.

THE SCHOOL FUND.

The amount of the permanent school fund at date of my former report was \$3,363,960.66 which was inclusive of certain real estate therein described. Since that time, I have issued a state bond, No. 4, for \$2,379.04, being for losses theretofore audited and allowed under Art. 7, of the constitution. There have been sales of school lands in several of the counties, reported in the sum of \$92,745.69 all which has served to increase the total, and the grand aggregate may now be stated at \$3,459,085.39 as the permanent school fund of Iowa. The amount thereof in the hands of the counties is \$3,196,077.15 as shown by statement "U" which is loaned out to the people, the state receiving annual interest thereon at the rate of eight per cent. per annum. The semi-annual interest apportionments for the last term are shown in statements

"W", "X", "Y", and "Z." There are still large tracts of land unsold, which when sold will still further increase the fund above its present amount; but no estimate of their value can be submitted, for the reason that I am not familiar with their location, nor surroundings, and no special effort has been made to dispose of them. It costs nothing to hold these lands, which are constantly enhancing in real value, and I am not in favor of forced sales. We can well afford to be patient, and do without the interest which would be received on sale thereof, in view of the better prices which are sure to be received hereafter.

The fund is in prime condition, and securities ample. Occasional transfers of the surplus have been made pursuant to section 1883 of the code, and more are desired in many of the counties, could a surplus be realized in the older and wealthier regions. Every county in the state is now supplied with a portion of the fund, and they are realizing a profit of two per cent. annually, in interest, on the amount so held and loaned within the county, which sufficiently compensates for all the labor and expense attending the care of the fund.

No change in the law is asked, or required, inasmuch as under the present statutory regulations, the integrity of the fund is fully preserved.

BUREN R. SHERMAN,

Auditor of State.

CONDITION OF TREASURY AT DATE OF LAST REPORT.

The balance remaining in the state treasury at the close of the fiscal year October 30, 1875, was \$58,525.77, and was distributed among the several funds as follows:

General Revenue.....	\$ 3,114.66
Agricultural College Endowment Fund.....	44,305.42
Coupon Fund.....	606.35
Permanent School Fund.....	1,566.67
Swamp Land Fund.....	8,932.67
Total	<u>\$58,525.77</u>

There has been received into the state treasury during the past fiscal term, the sum of \$2,137,682.40, which amount added to the above balance on hand, makes the sum of \$2,196,208.17, and disbursements by the state treasurer during the same period amounted to \$2,122,470.78, leaving in the state treasury, September 30th, 1877, a balance of \$73,737.39, which was distributed among the several funds as follows:

General Revenue.....	\$ 25.56
Agricultural College Endowment Fund	68,160.00
Coupon Fund.....	245.85
Swamp Land Fund	5,305.98
Total	<u>\$73,737.39</u>

TABLE NO. 1.

1ST.—GENERAL STATEMENT OF RECEIPTS AND EXPENDITURES.

RECEIPTS.

The receipts were derived from the following sources:

General Revenue—	
From state tax levy.....	\$1,621,499.20
From interest on delinquent taxes.....	38,550.72
From insane dues from counties.....	160,496.27
From peddlers' licenses.....	1,808.75
From sale of laws, codes, and revisions.....	3,332.25
From insurance companies for taxes.....	109,577.79
From insurance companies for fees, by Auditor	34,561.50
From Register of State land office, for fees	661.85
From Secretary of State, for fees.....	5,373.49
From Shaw notes, (Dyer property).....	180.00
From Rankin defalcation.....	6,023.98
From Orwig defalcation.....	1,072.00
From sale of arms, accoutrements, etc., by Adjutant General.	332.85
	<u>\$1,983,470.65</u>

Other sources—

Coupon Fund—transferred from general revenue.....	\$ 42,000.00
Agricultural College Endowment Fund—from sale of lands...	23,854.58
Swamp Land Fund—from United States.....	50,147.64
Permanent School Fund.....	2,841.37
Temporary School Fund.....	35,368.16

	<u>\$2,137,682.40</u>
Balance on hand October 30, 1875.....	58,525.77

Total	<u>\$2,196,208.17</u>
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DISBURSEMENTS.

The disbursements were for the following purposes:

General Revenue—

Redemption of Auditor's warrants.....	\$1,976,035.04
Interest allowed on same.....	10,524.71
Total.....	\$1,986,559.75

Other purposes—

Coupon Fund—redemption of coupons.....	\$ 42,360.50
Swamp Land Fund paid to counties.....	53,774.33
Permanent School Fund—apportioned to counties.....	4 408.04
Temporary School Fund apportioned to counties.....	35,368.16
	\$2,122,470.78

Balance in treasury September 30, 1877..... 73,737.39

Total.....\$2,196,208.17

2D.—STATE INDEBTEDNESS.

War and Defense Fund 7 per cent. bonds issued under chapter 16, acts of extra session of 1861, due July 1st, 1881.....\$300,000.00

The Revenue Fund has also become responsible to the School Fund for the following bonds:

Bond No. 1, issued to the Permanent School Fund of the State, dated November 12, 1864, interest payable on the first days of January and July in each year, at 8 per cent., for.....\$122,295.75

Bond No. 2, issued to the Permanent School Fund of the State, dated March 2, 1868, interest payable on the first days of January and July in each year, at 8 per cent., for.....\$112,202.26

Bond No. 3, issued to the Permanent School Fund of the State, dated November 1st, 1871, interest payable on the first days of January and July in each year, at 8 per cent., for.....\$ 8,558.14

Bond No. 4, issued to the Permanent School Fund of the State, dated January 5, 1876, interest payable on the first days of January and July in each year, at 8 per cent., for.....\$ 2,379.04

(Bonds Nos. 3 and 4 were issued for losses to the Permanent School Fund, in accordance with article 7, section 3, of new constitution, and of section 2, chapter 134, acts of 1864.)

Total bonded indebtedness.....\$545,435.19

STATEMENT

Showing the amount of warrants issued, and to what account charged, and other expenditures of general revenue during the fiscal term ending September 30, 1877:

<i>Accounts.</i>	<i>Amount Expended.</i>
Accountant of the Board of Capitol Commissioners.....	\$ 550.00
Adjutant-General's salary.....	3,566.52
Adjutant-General's Clerk's fund, and Q. M. Gen l expenses	1,419.50
Attorney-General's salary and per diem.....	4,380.00
Auditor of State's salary.....	4,188.18
Auditor of State's Deputy's salary.....	2,300.00
Auditor of State's Clerk's fund.....	4,330.77
Circuit Judge's salary, 1st District.....	4,399.93
Circuit Judge's salary, 2d District.....	3,483.29
Circuit Judge's salary, 3d District.....	4,399.92
Circuit Judge's salary, 4th District.....	4,216.59
Circuit Judge's salary, 5th District.....	4,166.59
Circuit Judge's salary, 6th District.....	4,583.27
Circuit Judge's salary, 7th District.....	4,216.59
Circuit Judge's salary, 8th District.....	4,400.31
Circuit Judge's salary, 9th District	4,216.59
Circuit Judge's salary, 10th District.....	4,583.26
Circuit Judge's salary, 11th District.....	4,399.96
Circuit Judge's salary, 12th District.....	4,216.59
Circuit Judge's salary, 13th District.....	4,216.69
Circuit Judge's salary, 14th District.....	1,283.31
District Judge's salary, 1st District.....	4,399.98
District Judge's salary, 2d District.....	4,216.64
District Judge's salary, 3d District.....	4,033.37
District Judge's salary, 4th District.....	4,216.59
District Judge's salary, 5th District.....	4,216.64
District Judge's salary, 6th District.....	4,216.28
District Judge's salary, 7th District	4,033.26
District Judge's salary, 8th District.....	4,179.92
District Judge's salary, 9th District.....	4,216.59
District Judge's salary, 10th District.....	4,216.64
District Judge's salary, 11th District.....	4,400.25
District Judge's salary, 12th District.....	4,216.59
District Judge's salary, 13th District.....	4,033.26
District Judge's salary, 14th District.....	1,283.31
District Attorney's salary, 1st District.....	1,100.00
District Attorney's salary, 2d District.....	1,200.00
District Attorney's salary, 3d District.....	1,000.00

<i>Accounts.</i>	<i>Amount Expended.</i>
District Attorney's salary, 4th District.....	\$ 1,150.00
District Attorney's salary, 5th District.....	1,250.00
District Attorney's salary, 6th District.....	1,200.00
District Attorney's salary, 7th District.....	1,150.00
District Attorney's salary, 8th District.....	1,200.00
District Attorney's salary, 9th District.....	1,150.00
District Attorney's salary, 10th District.....	1,150.00
District Attorney's salary, 11th District.....	1,250.00
District Attorney's salary, 12th District.....	1,150.00
District Attorney's salary, 13th District.....	1,150.00
District Attorney's salary, 14th District.....	400.00
Executive Council's additional salary.....	1,500.00
Governor's salary and room rent.....	7,050.00
Governor's Contingent Fund.....	3,677.56
Governor's Private Secretary's salary.....	2,350.00
Janitor and night watch.....	5,360.41
Register of State Land Office's salary.....	4,216.70
Register of State Land Office's deputy's salary.....	2,300.00
Register of State Land Office's clerk's fund.....	2,502.87
Secretary of State's salary.....	4,216.33
Secretary of State's deputy's salary.....	2,400.00
Secretary of State's clerk's fund.....	2,027.70
State Librarian's salary.....	2,300.00
State Treasurer's salary.....	4,216.66
State Treasurer's Deputy's salary.....	2,300.00
State Treasurer's Clerk's fund.....	2,106.00
State Superintendent of Weights and Measures' salary.....	79.72
State Fish Commissioner's salary.....	300.00
Superintendent of Public Instruction's salary.....	4,216.61
Superintendent of Public Instruction's Deputy's salary.....	2,300.00
Superintendent of Public Instruction's clerk's fund and contingent expenses.....	3,976.85
Supreme Judge's salary, Hon. Austin Adams.....	7,499.93
Supreme Judge's salary, Hon. J. M. Beck.....	8,399.97
Supreme Judge's salary, Hon. James G. Day.....	5,750.00
Supreme Judge's salary, Hon. J. H. Rothrock.....	6,066.60
Supreme Judge's salary, Hon. Wm. H. Seevers.....	7,111.04
Supreme Court contingent fund.....	7,646.89
Agricultural College, for improvements and repairs.....	24,820.00
Agricultural College, for Board of Trustees' mileage.....	1,913.00
Agricultural Societies.....	29,410.75
Arrest of fugitives.....	6,286.28
Asylum for Feeble Minded Children, support.....	7,461.66
Asylum for Feeble Minded Children, Trustees' mileage.....	632.00
Asylum for Feeble Minded Children, improvements and repairs.....	4,200.00

<i>Accounts.</i>	<i>Amount Expended.</i>
Blind Institution, clothing account.....	\$ 1,230.37
Blind Institution, improvements.....	11,497.50
Blind Institution, support and pupilage.....	50,400.00
Condemned property.....	20.00
Deaf and Dumb Institution, clothing account.....	630.86
Deaf and Dumb Institution, building.....	41,250.56
Deaf and Dumb Institution, support and pupilage.....	57,360.00
Des Moines River Land, litigation.....	1,832.00
Des Moines River Lands.....	1,003.48
Distributing Laws.....	1,200.00
Distributing House and Senate Journal, 16th. G. A.....	1,200.00
Expenses of Executive Council, assessing railroad property.....	95.00
First Iowa Cavalry claims.....	215.29
General Contingent Fund.....	5,403.66
Gray Uniform claims.....	2,452.24
Hospital for Insane at Independence, building and improvements.....	83,283.78
Hospital for Insane at Independence, Trustees' expenses.....	1,610.75
Hospital for Insane at Independence, County dues.....	122,960.00
Hospital for Insane at Mt. Pleasant, County dues.....	247,123.95
Hospital for Insane at Mt. Pleasant, improvements.....	15,800.00
Hospital for Insane at Mt. Pleasant, Trustees' expenses.....	1,743.04
Interest on School Fund Loans.....	33,233.82
Interest on War and Defense Bonds.....	42,000.00
Iowa Soldiers' Orphans' Home, improvements.....	4,850.00
Iowa Soldiers' Orphans' Home, support.....	50,370.00
Iowa Orphans' Home, County dues.....	3,107.01
Iowa Soldiers' Orphans' Home, Trustees' expenses.....	902.00
Miscellaneous expenditures.....	20,861.40
New Capitol Building.....	511,420.82
Penitentiary at Anamosa, building and improvements.....	22,342.11
Penitentiary at Anamosa, Commissioners' salaries.....	150.00
Penitentiary at Anamosa, support.....	23,574.98
Penitentiary at Anamosa, warden's salary.....	2,875.00
Penitentiary at Anamosa, clerks' salary.....	1,791.65
Penitentiary at Anamosa, physicians' salary.....	540.00
Penitentiary at Anamosa, teachers' salary.....	720.00
Penitentiary at Anamosa, guards' pay.....	20,004.00
Penitentiary at Ft. Madison, support.....	40,447.01
Penitentiary at Ft. Madison, improvements.....	20,000.00
Penitentiary at Ft. Madison and Anamosa, visitor.....	130.35
Penitentiary at Ft. Madison warden's salary.....	2,875.00
Penitentiary at Ft. Madison—deputy warden's salary.....	2,216.65
Penitentiary at Ft. Madison—clerk's salary.....	1,916.61
Penitentiary at Ft. Madison physician's salary.....	1,150.00
Penitentiary at Ft. Madison—chaplain and teacher's salary.....	2,300.00

GENERAL CONTINGENT FUND EXPENSES.

<i>Accounts.</i>	<i>Amount Expended.</i>
Penitentiary at Ft. Madison—guards' pay.....	45,970.00
Penitentiary at Ft. Madison—transportat'n of discharged convicts.....	1,360.39
Presidential electors—mileage and per diem.....	640.70
Portrait of ex-Gov. Briggs.....	125.00
Propagation of fish.....	8,162.64
Providential contingencies.....	5,999.00
Railroad prosecutions.....	2,525.00
Relief of Metz.....	392.08
School Journal.....	111.33
State Binding.....	26,733.58
State Historical Society.....	1,000.00
State Horticultural Society.....	2,000.00
State Agricultural Society.....	4,000.00
State Library.....	2,000.50
State Printing.....	30,790.22
State Reform School—building and improvements.....	48,935.71
State Reform School—support.....	39,275.00
State Reform School—trustees' mileage.....	2,875.35
State Reform School—indebtedness.....	1,800.00
State University—support.....	35,410.60
State University—trustees' mileage.....	1,950.00
Stationery.....	14,328.76
Supreme Court Reports.....	12,500.00
Sixteenth General Assembly—members' mileage and salary.....	91,031.16
Sixteenth General Assembly—special appropriations.....	6,311.23
Sixteenth General Assembly—clerks, messengers, and other employees.....	11,400.00
State Normal School—improvements, repairs, salaries, &c.....	10,187.50
State Normal School—directors' expenses.....	413.16
Teachers' Institutes.....	9,950.00
Centennial Exposition.....	18,213.27
Total amount of warrants issued during the fiscal term.....	\$2,219,805.82
Interest paid on revenue warrants redeemed.....	10,524.71
Mileage paid to county treasurers and banks.....	3,466.86
Total expenditures.....	\$2,233,797.39

Date of warrant.	No. of voucher and warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1876.				
Nov.	1 16392	C H. Ward.....	For kerosene, lamp fixtures, oil, dusts, &c.....	\$ 50.15
Nov.	3 16414	United States Express Co.....	For express charges.....	15.15
Nov.	3 16415	J. P. Carlson.....	For one wash bowl.....	1.10
Nov.	5 16416	Western Union Telegraph Co.....	For telegraph messages.....	3.00
Nov.	5 16443	S. E. McKisson & Co.....	For stove, stove-pipe zinc, &c.....	54.25
Nov.	9 16455	William Callender.....	For cleaning arsenal—fifteen days, at \$1.50.....	22.50
Nov.	10 16461	Val Mendel.....	For publishing constitutional amendments.....	13.00
Nov.	10 16464	F. W. Young.....	For nine days work, compiling State Census.....	27.50
Nov.	11 16470	James Martin.....	For one-half cord of wood.....	3.25
Nov.	13 16476	Mills & Co.....	For three reams of letter-heads, ruling and printing.....	58.00
Nov.	16 16493	Rachel McNulty.....	For working eyelets in flags.....	1.00
Nov.	20 16521	M. C. Christy.....	For five days, clerk of board of State canvassers.....	15.00
Nov.	22 16524	F. A. Warner.....	For five days, clerk of board of State canvassers.....	15.00
Nov.	27 16532	J. R. Thomas.....	For repairing wood-work for State House.....	5.65
Nov.	27 16584	George Lowrey.....	For janitor's work in Adjutant-General's office.....	19.00
Nov.	29 16546	A. H. Miles.....	For benzine, oil, emery paper, brushes, &c.....	9.55
Nov.	30 16565	Blasher & Bringolf.....	For 28,600 pounds of ice.....	106.40
Nov.	30 16570	K. & D. M. R. Co.....	For one box of books.....	1.45
Nov.	30 16572	F. O. Ohmstead.....	For filling cartridges, firing salute, &c.....	30.80
Nov.	30 16576	Blasher & Bringolf.....	For ice for Adjutant-General's office.....	9.00
Dec.	1 16579	United States Express Co.....	For express charges.....	16.75
Dec.	3 16611	Western Union Telegraph Co.....	For telegraph messages.....	7.80
Dec.	3 16612	Carter, Hussey & Curl.....	For ruling, pens, water bowl, camel hair brush.....	5.15
Dec.	3 16613	Des Moines post-office.....	For stamps, wrappers, envelopes and cards.....	377.65

GENERAL CONTINGENT FUND EXPENSES - CONTINUED.

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REPORT OF THE AUDITOR OF STATE.

[No. 3.]

Date of warrant.	No. of voucher and warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1875.				
Dec.	4 16627	C. H. Atkins.....	For double book-case for state library.....	\$ 35.85
Dec.	6 16642	Carter, Hussey & Curl	For pocket knives, pass books, index, &c.....	9.50
Dec.	6 16649	H. F. Getchell & Sons	For kindling wood.....	5.00
Dec.	7 16654	M. C. Christy.....	For forty days' work for Secretary of State.....	80.00
Dec.	8 16656	Samuel Moore.....	For patching plastering	9.00
Dec.	8 16657	Kirk Moore.....	For painting on state house.....	8.00
Dec.	8 16658	J. R. Crawshaw.....	For book-case, step ladders, &c., for library.....	13.00
Dec.	10 16666	City of Des Moines.....	For three hundred two-horse bridge tickets.....	20.00
Dec.	10 16676	Loughran & Hillis.....	For work and repairs on state arsenal.....	39.99
Dec.	10 16678	Deborah Cattell	For services on Com. of Investigation at Reform School, at Eldora.	258.00
Dec.	10 16679	Wm. H. Leas.....	For services on Com. of Investigation at Reform School, at Eldora.	324.00
Dec.	10 16680	A. C. Dodge	For services on Com. of Investigation at Reform School, at Eldora.	318.00
Dec.	13 16698	C. M. McDaniel.....	For repairing wood work.....	14.25
Dec.	13 16705	C. R. Miles.....	For two days' work in state library, at \$1.75.....	3.50
Dec.	14 16712	S. B. Brott	For brooms.....	13.20
Dec.	15 16719	Pleasant Hill Coal Co.....	For four cords of wood	28.00
Dec.	20 16720	Thos. McConkey	For ten and a half cords of wood, at \$6.00	63.00
Dec.	25 16754	L. D. Swainson	For painting windows and step ladders.....	4.00
Dec.	21 16786	S. L. McKisson	For linings for stoves, stove-pipe, &c.....	20.90
Dec.	21 16788	E. L. Smith, Agt.....	For express charges.....	51.80
Dec.	23 16798	B. R. Sherman	For expenses to Ft. Dodge on business of the revenue	9.50
Dec.	23 16799	Geo. Lowrey.....	For services as janitor at arsenal.....	19.00
Dec.	24 16806	W. H. Kessler.....	For painting, graining and papering.....	8.00
Dec.	29 16831	U. S. Express Co	For express charges.....	2.85

Dec.	30 16834	Falk & Wilson.....	For one gross of matches.....	7.25
Dec.	31 16858	U. S. Express Co.....	For express charges.....	12.65
1876.				
Jan.	3 16866	Western U. Telegraph Co.....	For telegraph messages.....	3.45
Jan.	4 16873	Iowa School Furniture Co.....	For three circle top windows.....	27.00
Jan.	4 16874	Wm. Christy	For express charges and recording deeds.....	31.50
Jan.	4 16875	Des Moines Coal Co.....	For fifteen and seventy-four hundredths tons coal, at \$3 00	47.20
Jan.	4 16876	John W. Burk.....	For sawing and piling wood.....	2.20
Jan.	4 16878	W. U. Telegraph Co	For telegraph messages .....	.75
Jan.	4 16879	Wm. Christy	For carpenter work in Superintendent's office.....	37.05
Jan.	4 16880	C. & L. Harbach.....	For carpet, brackets, &c.....	22.78
Jan.	5 16904	Entwistle & O'Dea.....	For stoves, stove-pipe, repairs, labor, &c.....	211.70
Jan.	6 16906	Carroll Miles.....	For two days' labor as janitor in state library	3.50
Jan.	6 16908	Mills & Co	For letter books and bricks.....	18.00
Jan.	7 16928	Des Moines P. O.....	For stamps, postal cards, wrappers and unpaid matter.....	658.21
Jan.	8 16941	W. R. Stimson.....	For six days' labor at capitol, at \$1.50.....	9.00
Jan.	10 16946	Mills & Co	For full bound books, rubber bands, scrap books, &c	157.75
Jan.	10 16948	Andreas Atlas Co.....	For four copies "Andreas Atlas"	60.00
Jan.	10 16950	Henderson & Berry	For service in case of State vs. Jos. C. Molone.....	42.50
Jan.	12 16957	Alpheus Davidson.....	For publishing notice of petition for pardon	7.50
Jan.	12 16958	W. R. Stimson.....	For washing seven and a half dozen towels.....	5.52
Jan.	12 16960	P. E. Bartlett.....	For two days hauling stone	6.00
Jan.	13 16961	C. & L. Harbach.....	For matting, mats and chairs.....	160.46
Jan.	13 16963	Gus. Smith.....	For candles, matches, soap and broom for Adj. Gen.....	7.80
Jan.	14 16968	G. J. Carpenter.....	For work as janitor at state house.....	15.75
Jan.	17 16979	S. Green	For grate and lining for furnace	31.28
Jan.	19 17007	Des Moines Gas Co	For gas for January	74.80
Jan.	20 17171	P. G. Peterson.....	For seventy-five bushels of coal	10.50
Jan.	20 17172	Gus. Newlen	For one water tank stand.....	6.50
Jan.	20 17173	Peterson Lindell.....	For cleaning and repairing two clocks	4.00
Jan.	20 17174	Falk & Wilson.....	For three buckets and two tubs	2.75
Jan.	25 17198	W. T. Heywood	For "Daily Register" one year	12.00
Jan.	25 17199	Getchell & Sons	For one load boards and plank.....	5.00
Jan.	25 17200	Wm. H. Shaw.....	For locks and keys, and repairs to safe locks.....	23.50
Jan.	27 17234	F. A. Warner.....	For diagrams of house and senate floors	10.00
Jan.	29 17245	Geo. Lowrey	For services as janitor at arsenal.....	19.00
Jan.	29 17256	C. M. McDaniels	For thirty-two days' labor on house and senate, &c.....	65.20

1877.]

REPORT OF THE AUDITOR OF STATE.

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EXPENDITURES—CONTINUED.

Date of warrant.	No. of voucher and warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1876.				
Jan. 29	17257	Des Moines P. O.....	For stamps and postal guides.....	\$ 481.00
Jan. 29	17259	Elliott, Ward & Co.....	For six brushes.....	2.65
Jan. 31	17266	U. S. Express Co.....	For express charges.....	35.30
Feb. 1	17283	W. U. Telegraph Co.....	For telegraph messages.....	9.40
Feb. 2	17294	W. U. Telegraph Co.....	For telegram.....	.50
Feb. 7	17330	S. Joseph.....	For repairs to clock.....	2.00
Feb. 8	17334	Chicago Lumber Co.....	For siding, and ripping the same.....	32.30
Feb. 8	17335	Cummings & Springer.....	For advertising statement of cities of the second class.....	4.00
Feb. 8	17336	Maquoketa Excelsior.....	For advertising statement of certain cities.....	4.00
Feb. 10	17510	Hoyt Sherman, Jr.....	For one load of wood.....	6.50
Feb. 14	17533	Fremont Times.....	For statement, thirty-two lines, fifteen cents per line.....	4.80
Feb. 16	17540	Wm. Montgomery.....	For repairing rod.....	1.25
Feb. 26	17616	Mills & Co.....	For letter-heads, State warrants, receipts, etc.....	53.00
Feb. 26	17619	Entwistle & O'Dea.....	For stove and pipe, hardware, and labor.....	36.95
Feb. 26	17620	Gust Newlen.....	For two chairs.....	2.00
Feb. 26	17622	M. C. Christy.....	For ten days work and cutting seven cords wood.....	27.00
Feb. 26	17625	B. F. Thompson.....	For twelve and a half cords of wood.....	68.00
Feb. 28	17630	George Lowrey.....	For services as janitor at arsenal.....	19.00
Feb. 29	17658	U. S. Express Co.....	For express charges.....	52.90
March 1	17697	W. U. Telegraph Co.....	For telegraph messages.....	3.25
March 3	17719	Des Moines Coal Co.....	For coal for arsenal.....	31.50
March 6	17770	W. U. Telegraph Co.....	For telegraph messages.....	3.95
March 6	17771	H. F. Getchell & Sons.....	For three loads of kindling for arsenal.....	15.00
March 6	17772	Weaver & Maish.....	For brushes.....	4.00
March 6	17773	Carter, Hussey & Curl.....	For blank books for Adjutant-General.....	17.50
March 8	17785	Campbell & Rodgers.....	For advertising notice of second class cities.....	3.00
March 10	17798	Des Moines post-office.....	For stamps, envelopes, wrappers and stamps.....	264.00
March 11	17802	Ed. Entwistle.....	For seven days' work, repairing furnaces.....	17.50
March 11	17803	A. J. Scholes.....	For seven days' work.....	14.00
March 13	17805	I. L. Hart.....	For publishing law.....	5.00
March 15	17833	C. & L. Harbach.....	For window shades, chairs, book-rack and rugs.....	53.43
March 31	18144	Robert McNulty.....	For services as night watch, thirty-one nights.....	62.00
March 31	18147	C. A. Ryden.....	For services as janitor.....	1.59
March 31	18154	George Lowrey.....	For services as janitor at arsenal.....	19.00
		Total.....		\$5,403.66

REPORT OF THE AUDITOR OF STATE.

[No. 3.]

1877.]

REPORT OF THE AUDITOR OF STATE.

MISCELLANEOUS EXPENDITURES.

Warrants issued for "Allowances by Executive Council," as per Section 120, Code of 1873.

Date of warrant.	No. of voucher and warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1875.				
Nov.	4 16420	Des Moines Coal Co.....	For coal.....	\$ 714.70
Nov.	4 16422	Mattie Hill.....	For four days' services as clerk, compiling census tables.....	12.00
Nov.	4 16423	W. H. Parsons & Bro.....	For freight on paper.....	664.05
Nov.	6 16447	Bolton Bros.....	For hardware and tinware.....	51.95
Nov.	20 16518	H. F. Getchell & Sons.....	For kindling wood, (for arsenal).....	5.00
Nov.	20 16520	Pleasant Hill Coal Co.....	For two cords of wood.....	13.00
Dec.	7 16653	Hiram Robinson.....	For gas fixtures.....	48.95
1876.				
Jan.	26 17208	J. C. Taylor.....	For eighteen cords of wood, at \$5.75 per cord.....	103.50
Feb.	3 17297	B. F. Thompson.....	For ten cords of wood at \$5.00 per cord, \$50.00, For three and one-half cords of wood, at \$5.15 per cord, \$18.00, }	68.00
Feb.	7 17326	J. C. Taylor.....	For thirty-five cords of wood, at \$5.75 per cord.....	201.25
Feb.	12 17527	J. C. Taylor.....	For two and three-fourths cords of wood, at \$5.75 per cord.....	15.30
Feb.	19 17566	Jno. W. Burk.....	For sawing and piling wood.....	15.00
Feb.	28 17636	Jno. W. Burk.....	For sawing and piling wood.....	10.00
March	18 18057	Redhead & Wellslager.....	For lead pencils.....	40.50
March	18 18065	E. R. Childs.....	For one day's work.....	2.00
March	18 18066	Chas. R. Stimson.....	For one day's work as extra janitor.....	2.00
March	18 18067	Jno. W. Burk.....	For sawing and piling wood.....	6.90
March	29 18120	E. Griffiths.....	For sawing and piling wood.....	12.50
April	5 18216	Des Moines post-office.....	For stamps and unpaid postage.....	203.24
April	5 18217	Western Union Telegraph Co.....	For messages.....	14.00
April	5 18218	United States Express Co.....	For express charges.....	193.45
April	5 18221	Redhead & Wellslager.....	For blank books, ruling pens and ink, &c.....	28.75
April	5 18222	W. W. Junkin.....	For publishing an act to amend chapter 25, laws of Fifteenth Gen- eral Assembly, four squares.....	1.33
April	5 18223	Woodruff & Perkins.....	For publishing an act entitled "Additional Powers Conferred upon cities acting under Special Charter".....	13.33
April	5 18224	The Constitution.....	For publishing chapter 116, Laws of Iowa.....	15.65
April	5 18225	Hawk-Eye Publishing Co.....	For publishing a legalizing act.....	1.10
April	7 18242	Gus't Newlon.....	For lounge, &c.....	47.25
April	8 18244	A. J. Scholls.....	For eight days service as janitor.....	16.00
April	10 18253	J. D. Seeberger.....	For one door-lock and keys.....	4.00
April	10 18255	Gus. Newlon.....	For two dozen rattan chairs and one round table.....	25.75
April	10 18257	Perkins & Gray.....	For glasses and spittoons.....	2.25
April	10 18258	H. Robinson.....	For gas fixtures and repairs.....	14.70
April	10 18259	Haverly & McDonald.....	For one dozen tumblers.....	1.75
April	10 18260	Des Moines Coal Co.....	For coal.....	14.25
April	10 18261	Western Union Telegraph Co.....	For two messages.....	1.05
April	10 18262	Western Union Telegraph Co.....	For three messages.....	3.55
April	10 18264	S. L. McKisson & Co.....	For hardware.....	6.48
April	10 18265	T. J. Hoops.....	For twelve days service as janitor, at \$2.00 per day.....	24.00
April	10 18266	Ham & Carver.....	For publishing laws.....	16.66
April	11 18272	Mills & Co.....	For printing certificates and lithographing.....	545.63
April	11 18276	Mills & Co.....	For five thousand letter-heads.....	45.00
April	11 18277	Mills & Co.....	For stationery and letter-heads.....	63.60
April	11 18282	E. Griffiths.....	For sawing and piling wood.....	6.55
April	13 18303	Iowa State Leader.....	For publishing laws.....	175.66
April	13 18304	Des Moines Gas Co.....	For gas for three months, to April 1st.....	423.20
April	17 18332	C. H. Johnson.....	For labor and material for one dumb waiter.....	8.30
April	17 18338	H. F. Getchell & Sons.....	For one load of kindling wood.....	5.00
April	17 18339	Hoyt Sherman, Jr.....	For three cord of wood at \$6.50 per cord.....	19.50
April	17 18340	Bushnell & Co.....	For ten Des Moines City Directories for 1876, at \$3.00 each.....	30.00
April	19 18350	C. H. Johnson.....	For lumber, pulley and cord and labor.....	4.60
April	19 18356	J. W. Burk.....	For sawing and piling wood.....	7.20
April	19 18357	Red Oak Express.....	For publishing notice.....	3.00
April	24 18367	Wm. Christy.....	For expenses of Executive Council visiting State Penitentiary, Ft. Madison, and Insane Hospital, Mt. Pleasant.....	95.40
April	24 18371	Bushnell & Co.....	For two copies Des Moines City Directory.....	6.00
April	26 18385	Mills & Co.....	For letter-heads, blank books and blanks.....	68.00
April	29 18427	W. R. Stimson.....	For washing towels.....	7.50
May	1 18457	United States Express Co.....	For express charges.....	43.40

MISCELLANEOUS EXPENDITURES—CONTINUED.

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REPORT OF THE AUDITOR OF STATE.

[No. 3.]

Date of warrant.	No. of voucher and warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1876.				
May	1	18459 Geo. W. McAdam.....	For publishing notice.....	\$ 1.50
May	2	18464 Western Union Telegraph Co.....	For messages in April.....	18.70
May	2	18467 Western Union Telegraph Co.....	For messages in April.....	6.25
May	4	18483 Robert McNulty.....	For hauling express packages.....	35.00
May	5	18500 Joseph Eiböck.....	For publishing laws, Sixteenth General Assembly.....	203.00
May	6	18522 United States Express Co.....	For express charges.....	9.50
May	8	18531 C. M. McDaniel.....	For repairing chairs and for material furnished by him.....	15.50
May	8	18533 J. E. Lucas.....	For fees as Clerk of Warren county Court.....	25.25
May	8	18534 Nonpareil Printing Co.....	For publishing laws.....	6.33
May	8	18542 Parrott, Girtton & Sherman.....	For Centennial Register, journal and ledger.....	49.60
May	10	18554 Iowa State Register.....	For advertising pardon and notices.....	24.30
May	10	18555 Iowa State Register.....	For advertising.....	191.76
May	10	18560 Redhead & Wellslager.....	For blank books, twine, ruling pens, etc.....	31.90
May	10	18562 Cate & Graham.....	For moving safe door from Capitol and back.....	5.00
May	10	18563 W. H. Shaw.....	For opening safe, repairs, and filling safe door.....	30.00
May	10	18572 Merrill, Keeney & Co.....	For bed, mattress and bedding.....	32.00
May	13	18581 L. M. Moore.....	For plastering and ceiling.....	17.50
May	13	18583 W. H. Kessler.....	For painting, varnishing, and papering.....	15.00
May	15	18589 J. F. Thompson.....	For materials and labor in Land Office.....	7.25
May	18	18604 Carter, Hussey & Curl.....	For pens, blotting, index, etc.....	3.50
May	18	18608 C. H. Ward.....	For wall-paper, glass, thermometers, etc.....	24.21
May	20	18614 Des Moines Post-office.....	For wrappers, envelopes, and stamps.....	546.70
May	20	18615 Mills & Co.....	For letter-books for Land Office.....	72.00
May	25	18641 George M. Walker.....	For 400 one-horse tickets and 100 two-horse tickets.....	20.00
May	25	18643 George Lowrey.....	For services as janitor at arsenal and other labor.....	19.00
May	25	18643 W. A. Reed & Co.....	For two and one-third yards of duck at \$1.20 per yard.....	2.80
May	28	18657 C. R. I. & P. R. R. Co.....	For freight on one box of books.....	1.70
May	29	18661 The Progressive Farmer.....	For publishing amendment to Code.....	.67
June	1	18702 Richardson Bros.....	For publishing Chapter XIV.....	15.65
June	2	18723 Comparet & Stark.....	For hardware for arsenal.....	64.10
June	2	18725 Barcroft, Given & Drabelle.....	For notary fees.....	35.78
June	2	18726 Western Union Telegraph Co.....	For telegraph messages.....	3.55
June	3	18728 Des Moines post-office.....	For envelopes, stamps, wrappers and cards.....	658.80
June	3	18729 Western Union Telegraph Co.....	For telegraph messages.....	3.05
June	3	18730 United States Express Co.....	For express charges.....	133.90
June	3	18735 United States Express Co.....	For express charges.....	4.35
June	3	18736 United States Express Co.....	For express charges.....	3.75
June	3	18741 United States Express Co.....	For express charges.....	.75
June	3	18746 United States Express Co.....	For express charges.....	53.80
June	6	18787 C. & L. Harbach.....	For one set engraved casters.....	1.00
June	12	18840 K. & D. M. Ry. Co.....	For freight on one box of books.....	1.40
June	15	18860 Wm. Christy.....	For expenses of official visit to additional penitentiary.....	21.50
June	15	18861 B. R. Sherman.....	For expenses of official visit to additional penitentiary.....	21.50
June	15	18862 Josiah T. Young.....	For expenses of official visit to additional penitentiary.....	12.00
June	26	18927 C. & L. Harbach.....	For thirty-five and one-half yards Calcutta matting.....	31.95
June	27	18932 Redhead & Wellslager.....	For letter press, and blank books and twine.....	38.90
June	27	18942 Geo. Lowrey.....	For services as janitor at arsenal.....	19.00
June	29	18959 B. W. Morrison.....	For one case of matches.....	4.25
June	29	18974 J. B. Letoosky.....	For printing Governor's message.....	4.49
June	29	18975 Chas. Norman.....	For publishing chapter 116.....	19.35
June	29	18976 B. Anundsen.....	For printing Governor's message and inaugural.....	155.90
June	30	19003 S. A. Elming.....	For seven and three-fourths days' work, cleaning State House.....	13.75
July	6	19042 Mills & Co.....	For envelopes.....	591.60
July	6	19045 C. G. Anderson.....	For washing and cleaning halls.....	2.62
July	6	19054 Western Union Telegraph Co.....	For telegraph messages.....	15.25
July	6	19056 J. D. Seeberger.....	For keys and brushes.....	3.50
July	6	19061 Western Union Telegraph Co.....	For telegraph message.....	3.00
July	6	19062 Comparet & Stark.....	For one pair of scales.....	11.50
July	6	19064 United States Express Co.....	For express charges.....	15.20
July	6	19065 United States Express Co.....	For express charges.....	6.55
July	6	19066 United States Express Co.....	For express charges.....	6.30
July	6	19067 C. R. I. & P. R. R.....	For freight on one box of books.....	13.35

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REPORT OF THE AUDITOR OF STATE.

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MISCELLANEOUS EXPENDITURES—CONTINUED.

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REPORT OF THE AUDITOR OF STATE.

[No. 3.]

Date of warrant.	No. of voucher and warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1876.				
July	6 19068	K. & D. M. R'y Co.....	For freight on one box of books.....	.75
July	11 19109	C. & L. Harbach.....	For office chair.....	1.25
July	15 19136	Des Moines post-office.....	For stamps and unpaid postage.....	350.71
July	15 19142	Mills & Co.....	For printing, map, stationery, &c.....	109.10
July	20 19160	Des Moines Gas Co.....	For gas for four months.....	73.20
July	20 19161	U. S. Express Co.....	For express charges.....	6.35
July	20 19162	U. S. Express Co.....	For express charges.....	9.30
July	21 19166	U. S. Army and Navy Journal.....	For one year's subscription.....	6.00
July	24 19174	D. W. Johnson.....	For making shelving for Clerk of Supreme Court.....	1.00
July	25 19182	Mills & Co.....	For stationery, and binding reports.....	664.30
July	29 19204	Geo. Lowrey.....	For services as janitor in Adjutant-General's office.....	19.00
July	29 19210	J. W. Cattell.....	For one day's service inspecting office of State Treasurer.....	3.00
July	29 19218	W. Y. Smithy.....	For one gross of ink extractors.....	50.00
July	29 19220	Geo. Walker.....	For 200 two-horse tickets, and 200 one-horse tickets.....	18.00
July	29 19223	Des Moines Coal Co.....	For twenty-five tons of coal.....	350.00
July	31 19232	Wm. Christy.....	For traveling expenses to Creston, with bonds for use of endowment fund of Agricultural College.....	12.50
July	31 19233	Wm. Christy.....	For expenses of visit to Ft. Madison Penitentiary.....	10.90
July	31 19236	J. T. Young.....	For expenses of visit to Ft. Madison Penitentiary.....	10.90
Aug.	1 19259	W. H. Fleming.....	For expenses to Omaha with portrait of ex-Governor Briggs.....	16.16
Aug.	1 19273	W. R. Stimson.....	For washing towels.....	6.45
Aug.	2 19306	U. S. Express Co.....	For express charges.....	16.10
Aug.	3 19307	Bolton Bros.....	For water-cooler, nails, empty boxes.....	7.30

Aug.	3 19308	Western Union Telegraph Co.....	For telegraph messages.....	11.85
Aug.	3 19309	C. H. Ward.....	For soap, brush, &c.....	7.15
Aug.	3 19310	Gust. Newlen.....	For repairing wood work.....	8.05
Aug.	3 19312	Chicago Lumber Co.....	For lumber.....	23.15
Aug.	11 19363	F. S. Buck & Co.....	For hand lamp for library.....	5.50
Aug.	16 19378	Comr. Gen. Land Office, Washington, D. C.....	For copies of thirteen certified lists of railroad lands.....	23.00
Aug.	17 19386	D. W. Johnson.....	For work on windows and doors.....	7.00
Aug.	19 19399	Des Moines Gas Co.....	For gas for August.....	26.40
Aug.	19 19400	Wm. Montgomery.....	For repairs on lightning rods.....	7.50
Aug.	19 19401	Des Moines Post-office.....	For stamps.....	156.00
Aug.	19 19402	Parrot, Girtan & Sherman.....	For binding record of final judgments of Supreme Court.....	25.20
Aug.	31 19545	Geo. Lowry.....	For services as janitor at Adjutant General's office.....	19.00
Sept.	2 19589	Western Union Telegraph Co.....	For telegraph messages.....	13.50
Sept.	2 19590	Chicago, Rock Island & Pacific R. R.....	For freight on two boxes.....	3.30
Sept.	2 19591	D. W. Johnson.....	For labor and material on wood work.....	1.50
Sept.	2 19592	Gate City Office.....	For publishing chapter 119, 58 squares.....	19.35
Sept.	2 19593	J. W. Jenkins.....	For caning one office chair.....	1.50
Sept.	2 19595	C. & L. Harbach.....	For carpet, picture frames, &c.....	54.86
Sept.	2 19611	C. & L. Harbach.....	For matting, chairs, book case, &c.....	74.25
Sept.	2 19596	Redhead & Wellslager.....	For pens, penholders, rubber bands, &c.....	42.75
Sept.	9 19633	S. L. McKisson & Co.....	For glass, bucket, latches and pail.....	6.84
Sept.	9 19635	United States Express Co.....	For express charges.....	12.95
Sept.	9 19636	Western Union Telegraph Co.....	For telegraph messages.....	1.45
Sept.	18 19700	Chicago, Rock Island & Pacific R. R.....	For freight on one box of books.....	3.00
Sept.	26 19723	Western Union Telegraph Co.....	For telegraph messages.....	1.51
Sept.	26 19724	S. J. Kirkwood.....	For expenses to Fort Madison on official business.....	12.40
Sept.	26 19726	Alf. Hammer.....	For empty boxes for Superintendent of Public Instruction.....	16.00
Sept.	26 19727	Stacy Johns.....	For empty boxes for Superintendent of Public Instruction.....	4.00
Sept.	26 19728	Aldrich & Longley.....	For empty boxes for Superintendent of Public Instruction.....	5.00
Sept.	26 19729	Redhead & Wellslager.....	For empty boxes for Superintendent of Public Instruction.....	4.20
Sept.	26 19730	Highland & Hammer.....	For hauling three loads of boxes.....	3.00
Sept.	27 19736	Atlantic & Pacific Telegraph Co.....	For telegraph messages.....	2.30
Sept.	27 19737	Merrill, Keeney & Co.....	For repairing and varnishing chairs.....	8.00
Sept.	27 19738	A. H. Miles.....	For ink, oil, emory, &c.....	5.35
Sept.	27 19739	H. Robinson.....	For material and labor at arsenal.....	20.50
Sept.	27 19740	John R. Peed.....	For expenses and salute at Gen. Baker's funeral.....	32.80

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MISCELLANEOUS EXPENDITURES - CONTINUED.

Date of warrant.	No. of voucher and warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1876.				
Sept. 27	19766	Des Moines & Minnesota R. R. Co.....	For freight on books from Superintendent Public Instruction.....	\$ 13.50
Sept. 27	19767	Weaver & Maish.....	For copperas and sponge.....	1.45
Oct. 6	19886	Western Union Telegraph Company.....	For telegraph messages.....	4.65
Oct. 7	19900	C. & L. Harbach.....	For carpet.....	53.98
Oct. 7	19907	George McConnell.....	For cleaning out arsenal.....	2.00
Oct. 7	19908	Robert McNulty.....	For drayage on books.....	5.00
Oct. 10	19915	Iowa State Register.....	For two hundred thousand folders.....	225.00
Oct. 10	19916	S. Riggs.....	For excavating sidewalk and alley.....	52.20
Oct. 11	19925	George W. Thompson.....	.....	1.07
Oct. 13	19934	Melissa Grossnickle.....	For cleaning State Library, two days.....	3.00
Oct. 14	19937	Iowa State Register.....	For fifty thousand Nourse's Centennial Address.....	450.00
Oct. 16	19959	Des Moines Gas Company.....	For gas for October.....	18.20
Oct. 24	19985	Chicago, Rock Island & Pacific R. R.....	For freight on six boxes muskets.....	5.95
Oct. 24	19986	John Montgomery.....	For two cords of wood at six dollars.....	12.00
Oct. 24	19987	Western Union Telegraph Company.....	For telegraph messages.....	8.20
Oct. 31	20051	Mills & Co.....	For marking ink and blank books.....	413.30
Nov. 1	20098	S. Riggs.....	For work on Capitol grounds.....	15.00
Nov. 10	20143	United States Express Company.....	For express charges.....	14.50
Nov. 10	20144	Western Union Telegraph Company.....	For telegraph messages.....	5.90
Nov. 10	20145	Western Union Telegraph Company.....	For telegraph messages.....	9.10
Nov. 13	20197	John Pattee.....	For carpenter work in Governor's office.....	56.90
Nov. 14	20200	N. R. Leonard.....	For express charges on standard measures sent by United States.....	11.50
Nov. 14	20201	C. & L. Harbach.....	For carpet, border and tacks.....	112.36
Nov. 14	20202	United States Express Company.....	For express charges.....	347.25
Nov. 14	20203	J. D. Seeberger.....	For brackets for Supreme Court.....	2.50
Nov. 14	20204	Frank Pelton.....	For laying out sidewalk and estimating excavation.....	3.00
Nov. 14	20205	Des Moines Post-Office.....	For stamps, envelopes, unpaid postage, etc.....	733.06
Nov. 14	20206	Charles Morris.....	For crash and tape.....	1.35
Nov. 14	20207	F. A. Hultman.....	For painting in Supreme Court room.....	2.50
Nov. 14	20208	J. A. Carlson.....	For work and material on capitol.....	11.45
Nov. 14	20210	Jacob Dennis.....	For seven days' work at \$2.25 per day.....	15.75
Nov. 15	20213	W. R. Stimson.....	For washing nine dozen towels at seventy-five cents per dozen.....	7.25
Nov. 17	20240	Chicago Lumber Co.....	For lumber.....	9.44
Nov. 21	20247	Chicago, Rock Island & Pacific R. R.....	For freight on four boxes of books.....	3.65
Nov. 21	20248	Redhead & Wellsiager.....	For rubber bands, twine, fasteners, and pens.....	44.90
Nov. 21	20249	Gus Smith.....	For candles, matches, etc.....	4.95
Nov. 21	20250	Keokuk & Des Moines Ry. Co.....	For freight on one box of books.....	.90
Nov. 21	20251	Chicago, Milwaukee & St. Paul R. W.....	For freight on one box of books.....	.85
Nov. 23	20335	T. T. Morris.....	For mason work on arsenal.....	48.85
Nov. 24	20340	Mills & Co.....	For envelopes, indexes, pens, etc.....	45.60
Nov. 24	20341	Mills & Co.....	For two reams of letter-heads.....	15.00
Nov. 29	20386	Entwistle & O'Dea.....	For stove fixtures, and nails.....	21.80
Dec. 1	20433	City of Des Moines.....	For three hundred two-horse bridge tickets.....	20.00
Dec. 1	20434	Blasher & Bringolf.....	For 24,200 pounds of ice at forty cents per hundred.....	96.80
Dec. 2	20449	Western Union Telegraph Co.....	For telegraph messages.....	5.15
Dec. 2	20450	Atlantic & Pacific Telegraph Co.....	For telegraph messages.....	1.00
Dec. 6	20490	United States Express Co.....	For express charges.....	18.15
Dec. 6	20491	C. H. Ward.....	For duster, brushes, soap, and kerosene.....	9.95
Dec. 6	20493	Shepard & Perrior.....	For one pair of blankets.....	6.00
Dec. 7	20506	Carter, Hussey & Curl.....	For one bottle of ink.....	1.75
Dec. 8	20515	John Koenigsberger.....	For one mail bag.....	3.00
Dec. 9	20523	Squire Smith.....	For repairing chair.....	.50
Dec. 9	20524	N. R. Leonard.....	For repairs to office of Superintendent of Weights and Measures.....	28.50
Dec. 9	20534	H. W. Dodd.....	For delivering copy of Electoral Board proceedings.....	10.00
Dec. 11	20579	Cyrus Foreman.....	For settlement of accounts of Mitchell county.....	125.00
Dec. 15	20628	Chicago Lumber Co.....	For lumber for crossing and steps.....	73.98
Dec. 15	20629	H. F. Getchell & Sons.....	For kindling for arsenal.....	5.00
Dec. 15	20630	S. L. McKisson & Co.....	For hardware for stoves.....	7.59
Dec. 15	20634	Blasher & Bringolf.....	For ice for arsenal.....	12.00
Dec. 18	20657	J. W. Hedrick.....	For repairing window in Superintendent's office.....	1.00
Dec. 23	20718	C. Winkler.....	For sawing and piling wood.....	11.25

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REPORT OF THE AUDITOR OF STATE.

[No. 3.]

Date of warrant.	No. of voucher and warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1876.				
Dec. 29	20762	F. A. Cantril	For sawing fifteen cords of wood.....	\$ 76.50
Dec. 30	20770	M. C. Christy.....	For seven days, clerk on Board of State Canvassers	21.10
Dec. 30	20771	M. C. Christy.....	For cutting wood and repairing fence.....	10.25
Dec. 30	20774	F. W. Young.....	For eight days, clerk on Canvassing Board.....	24.00
Dec. 30	20776	J. W. Shearer.....	For one cistern pump and platform.....	15.50
Dec. 30	20777	Mills & Co.....	For six brick and pen holders.....	15.30
Dec. 30	20803	Wm. Christy.....	For charges on exchanges.....	40.90
Dec. 30	20805	S. G. Coughlan	For forty-seven and two-thirds cords of wood for Capitol.....	238.33
1877.				
Jan. 2	20831	Falk & Wilson.....	For one pail.....	.30
Jan. 2	20832	Hiram Robinson.....	For gas fixtures.....	10.75
Jan. 2	20833	Western Union Telegraph Co.....	For telegraph despatches	5.00
Jan. 2	20834	United States Express Co.....	For express charges.....	82.90
Jan. 3	20842	Carter, Hussey & Curl.....	For two letter books.....	3.60
Jan. 4	21076	Des Moines post-office.....	For stamps, unpaid postage, &c.....	548.14
Jan. 12	21129	Des Moines Gas Co.....	For gas for three months.....	18.72
Jan. 12	21130	Mills & Co.....	For one dozen legal brick.....	5.00
Jan. 12	21132	Davenport Gazette Co.....	For publishing laws.....	26.33
Jan. 20	21275	W. T. Heywood.....	For State Register for two weeks.....	.50
Jan. 23	21280	Plumb Bros.....	For repairing clock.....	2.50
Jan. 30	21325	Atlantic & Pacific Telegraph Co.....	For telegraph messages.....	1.27
Jan. 30	21331	Comparet & Stark.....	For zinc and pipe.....	19.50
Jan 30	21335	John Pattee.....	For one writing table, and one case of pigeon holes.....	14.00
Feb. 1	21369	C. H. Atkins.....	For materials and work on one book-case.....	37.90
Feb. 1	21371	Western Union Telegraph Co.....	For telegraph messages	8.85
Feb. 3	21391	Mills & Co.....	For two letter books	15.30
Feb. 3	21392	Mills & Co.....	For receipts, brick and penholders for Treasurer's office.....	14.00
Feb. 3	21403	D. W. Johnson	For carpenter work and materials	13.15
Feb. 5	21411	William Montgomery.....	For labor and repairs on lightning-rod at Arsenal.....	30.10
Feb. 5	21413	Atlantic & Pacific Telegraph Co.....	For telegraph message.....	.45
Feb. 5	21414	United States Express Co.....	For express charges.....	48.40
Feb. 7	21455	E. Griffiths	For sawing and piling wood.....	16.00
Feb. 7	21456	Des Moines Coal Co.....	For coal for Arsenal.....	50.50
Feb. 10	21474	J. L. Keyes.....	For transcript in case of L. Kinsey vs. B. R. Sherman, Auditor	2.25
Feb. 10	21475	Morris & Hepburn.....	For crash and tape.....	1.55
Feb. 16	21520	C. & L. Harbach.....	For oilcloth, matting, chairs and casters.....	15.75
Feb. 16	21522	C. Winkler.....	For sawing and piling wood	15.62
Feb. 21	21534	Montgomery & Kelley.....	For ten and three-fourths cords of wood at \$6.00 per cord.....	64.50
Feb. 21	21560	Mills & Co.....	For two thousand letter heads.....	22.00
Feb. 26	21562	City of Des Moines.....	For two hundred two-horse tickets, and 200 one-horse tickets.....	20.00
Feb. 26	21563	Peter Lindell.....	For repairing and regulating clocks.....	3.00
Feb. 28	21619	W. R. Stimson.....	For washing and making towels.....	8.00
March 1	21642	Carter, Hussey & Curl	For one Fairbanks letter scale.....	4.00
March 2	21658	Western Union Telegraph Co.....	For telegraph messages.....	5.65
March 5	21681	P. Leidecka.....	For repairing clock.....	3.50
March 5	21683	C. H. Ward	For one dozen dusters, soap, varnish, &c.....	59.05
March 6	21687	S. M. Elliott.....	For one sponge .....	.50
March 6	21688	C. H. Ward.....	For oil, bottle, and turpentine.....	.80
March 6	21689	United States Express Co.....	For express charges.....	12.15
March 6	21690	Redhead & Wellslager	For rubber bands, erasers, pencils, &c.....	30.05
March 6	21691	Gus Newlen.....	For repairing chairs.....	6.50
March 6	21692	Bolton Bros.....	For hardware	4.05
March 6	21693	F. A. Warner.....	For cord, screws and nails.....	2.80
March 6	21694	D. W. Johnson	For paint and crash.....	1.25
March 12	21741	Hiram Robinson.....	For six feet of tubing.....	3.00
March 12	21742	Des Moines post-office.....	For postage stamps and wrappers.....	195.60
March 12	21743	Carter, Hussey & Curl	For blanks and blank books for Treasury	18.85
March 19	21782	Mills & Co.....	For lithographed blanks for Treasury.....	30.00
March 22	21798	D. W. Johnson.....	For fixing copying press .....	.80
March 23	21799	Redhead & Wellslager.....	For interest table.....	7.00
April 3	21882	Western Union Telegraph Co.....	For telegraph dispatches.....	8.00

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REPORT OF THE AUDITOR OF STATE.

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MISCELLANEOUS EXPENDITURES—CONTINUED.

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REPORT OF THE AUDITOR OF STATE.

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Date of warrant.	No. of voucher and warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1878.				
April	4 21921	John Pattee.....	For one small case pigeon holes	\$ 3.00
April	9 21936	Hyland & Hammer.....	For delivering books for state library	5.40
April	9 21937	Bolton Bros.....	For hardware.....	16.10
April	9 21938	Hoyt Sherman, Jr.....	For wood for arsenal.....	1.00
April	10 21950	United States Express Co.....	For express charges.....	26.50
April	13 21961	Des Moines Gas Co.....	For gas for three months.....	23.24
April	24 22003	Mrs. Cory.....	For one days' work cleaning library	1.00
April	25 22019	John Montgomery.....	For two cords wood for arsenal, at \$6.00.....	12.00
April	25 22023	Des Moines Post-office.....	For stamps, envelopes, cards and unpaid postage	145.23
April	25 22024	Count. Papyrograph Co.....	For one papyrograph, Class B., No. 3.....	52.50
April	26 22025	R. McNulty.....	For washing and ironing bedding.....	1.60
April	26 22026	F. W. Kluckholm.....	For papering wall and whitewashing ceiling.....	8.15
April	28 22053	C. R. Wilkinson, & Co.....	For publishing laws, two and two-fifths squares .....	.80
April	30 22064	John M. Davis.....	For ten camel' shair brushes.....	.90
April	30 22084	C. F. Lovelace.....	For expenses in attending meeting of Executive Council; matter of Additional Penitentiary	18.00
May	1 22095	Western Union Telegraph Co.....	For telegraph messages.....	7.90
May	3 22150	John Montgomery.....	For one cord of wood for arsenal	6.00
May	5 22159	Mrs. Estle.....	For one days' work in Treasurer's office.....	1.00
May	7 22162	G. W. McCall.....	For three days' work whitewashing and papering	9.00
May	9 22177	Mills & Co.....	For certificates for Superintendent's office.....	415.13
May	10 22183	C. & L. Harbach.....	For two carpets, making and laying, oil-cloth, paper, &c.....	232.83
May	15 22207	United States Express Co.....	For express charges	3.80
May	28 22270	W. R. Stimson.....	For washing nine dozen towels, at 75 cents per dozen.....	6.75
June	4 22351	Entwistle & O'Dea.....	For hardware and repairs to gutter.....	\$ 45.50
June	4 22352	Des Moines Gas Co.....	For gas for two months.....	22.40
June	4 22353	Western Union Telegraph Co.....	For telegraph messages.....	7.10
June	4 22354	Des Moines post-office.....	For stamps, envelopes, wrappers and cards.....	394.20
June	4 22355	Parrott, Girtou & Sherman.....	For warrants and blank books.....	91.60
June	13 22505	C. A. Ryden.....	For soap and cement.....	1.00
June	14 22513	Bolton Bros.....	For nails and sundries.....	10.66
June	14 22514	C. R. I. & P. R. R.....	For freight on two cases.....	7.45
June	14 22515	K. & D. M. R'y Co.....	For freight on three cases books.....	11.30
June	14 22516	Gus Smith.....	For candles, tub, brush and mopstick.....	2.15
June	18 22541	Redhead & Wellslager.....	For wall papers, borders, &c.....	35.03
June	19 22545	United States Express Co.....	For express charges.....	10.90
June	23 22558	Seth H. Craig.....	For removing 5,472 cubic feet of excrement from vault of State Penitentiary.....	437.76
June	23 22577	D. W. Johnson.....	For making pillow-cases and washing blankets.....	1.00
June	25 52586	Des Moines Coal Co.....	For coal for arsenal.....	10.70
June	25 22587	Iowa State Register.....	For advertising sealed proposals, six squares two months.....	40.00
June	25 22588	Iowa State Leader.....	For advertising one-half column sealed proposals two months.....	40.00
June	25 22589	A. Hagboeck.....	For letter and note headings.....	45.00
June	30 22636	C. A. Evans.....	For work as janitor at arsenal.....	19.00
June	30 22644	Kountze Bros.....	For interest on over-draft and fees on registered letter.....	2.16
July	3 22668	Western Union Telegraph Co.....	For telegraph messages.....	1.70
July	3 22669	Mrs. Ada North, Librarian.....	For two thousand library cards, at \$2.50 per thousand.....	5.00
July	6 22742	United States Express Co.....	For express charges.....	122.30
July	14 22778	Redhead & Wellslager.....	For book paper, letter paper, rubber bands, &c.....	235.67
July	14 22779	S. M. Elliott.....	For brushes, turpentine, white lead, &c.....	9.15
July	14 22780	J. K. & W. H. Gilcrest.....	For lumber.....	7.45
July	14 22781	United States Express Co.....	For express charges.....	2.45
July	14 22782	Capital City Gas Light Co.....	For gas consumed in June.....	16.80
July	25 22839	Mills & Co.....	For one-half quire bonds and five thousand state warrants.....	90.00
July	25 22842	C. & L. Harbach.....	For window shades and fixtures for library.....	14.40
July	26 22844	Ingalls & Young.....	For soap and blacking.....	2.55
July	26 22845	Des Moines post-office.....	For stamps, wrappers, envelopes, &c.....	855.87
July	28 22876	The Recorder of Lyon County.....	For recording deed to the state of Iowa from C. Close and O. H. P. Buchanan.....	.75
July	30 22897	Atlantic & Pacific Telegraph Co.....	For telegraph messages.....	1.25
July	31 22939	D. W. Johnson.....	For making step-ladder and box.....	2.00

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MISCELLANEOUS EXPENDITURES—CONTINUED.

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REPORT OF THE AUDITOR OF STATE.

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Date of warrant.	No. of voucher and warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
July 1-77.	31 22942	E. A. Evans.....	For one month's work—janitor at Arsenal.....	\$ 19.00
Aug. 1	22946	J. L. Keyes, Clerk District Court.....	For costs in case of A. J. Kissell vs. S. E. Rankin.....	9.25
Aug. 2	22988	Western Union Telegraph Co.....	For telegraph messages.....	19.40
Aug. 2	22995	John G. Foote.....	For expenses in investigating charges against A. E. Martin, Warden of Anamosa Penitentiary.....	81.60
Aug. 2	23002	W. D. Litzenburg.....	For expenses in assisting John G. Foote in the investigation of A. E. Martin, Warden.....	17.25
Aug. 3	23010	Des Moines Post-office.....	For envelopes, unpaid postage, and directory.....	20.76
Aug. 3	23011	Capital City Gas Light Co.....	For gas consumed in July.....	10.20
Aug. 4	23026	U. S. Express Co.....	For express charges.....	6.85
Aug. 6	23031	U. S. Express Co.....	For express charges.....	10.35
Aug. 8	23044	W. U. Telegraph Co.....	For telegraph messages.....	23.18
Aug. 14	23066	Palmer, Winall & Co.....	For record of warrants and journal.....	40.00
Aug. 14	23067	E. P. Clarke.....	For telegrams for militia.....	15.00
Aug. 23	23107	Serfert, Gugler & Co.....	For 5,000 letter heads and 2,500 linen paper heads.....	40.00
Aug. 23	23109	Redhead & Wellslager.....	For paper-fasteners, twine, pen-holders, bands, etc.....	73.70
Aug. 23	23110	Redhead & Wellslager.....	For record, water colors, erasers and ink.....	5.95
Aug. 31	23139	W. R. Stimson.....	For sixteen days janitor, at \$2 per day.....	32.00
Aug. 31	23147	C. A. Evans.....	For services as janitor at Arsenal.....	19.00
Aug. 31	23154	C. P. Dye.....	For graining railing and door in State Treasury.....	4.00
Sept. 1	23168	W. U. Telegraph Co.....	For telegraph messages.....	20.40
Sept. 3	23173	Des Moines Coal Co.....	For coal.....	592.38
Sept. 3	23174	Des Moines Coal Co.....	For coal.....	148.62
Sept. 3	23176	Atlantic and Pacific Tel. Co.....	For telegraph messages.....	.122
Sept. 3	23177	J. P. Bushnell & Co.....	For ten copies Des Moines Directory.....	30.00
Sept. 3	23179	H. F. Getchell & Sons.....	For lumber for capitol.....	18.02
Sept. 3	23181	C. Youngerman.....	For one barrel cement.....	5.50
Sept. 12	23282	W. R. Stimson.....	For washing twelve dozen towels at seventy-five cents per dozen.....	9.00
Sept. 14	23297	Hendricks & Weeks.....	For painting in State House.....	15.00
Sept. 15	23299	W. R. Stimson.....	For fifteen days' services as janitor at \$2.00 per day.....	30.00
Sept. 22	23353	M. P. Steele.....	For two days' carpenter work on State House.....	4.00
Sept. 22	23354	W. R. Stimson.....	For five days' services as janitor, at \$2.00 per day.....	10.00
Sept. 22	23355	D. W. Johnson.....	For labor on shelves, ceiling, etc.....	8.80
Sept. 22	23356	Mrs. Ada North, Librarian.....	For two thousand catalogue cards at \$2.50 per thousand.....	5.00
Sept. 24	23362	Jno. H. Looby, Adjutant General.....	For pay-roll expenses for railroad strike.....	92.00
Sept. 24	23362	M. L. Sherman.....	For expenses during railroad strike.....	14.28
Sept. 24	23364	F. Olmstead.....	For furnishing fifty-three meals for guard at State arsenal.....	13.25
Sept. 24	23365	Geo. H. Otis.....	For telegrams and special messages.....	10.60
Sept. 24	23366	J. D. Seeberger.....	For one Yale lock.....	3.75
Sept. 24	23367	United States Express Co.....	For express charges.....	3.90
Sept. 29	23403	W. R. Stimson.....	For ten days as janitor at \$2.00 per day.....	20.00
Total.....				\$20361.40

1877.]

REPORT OF THE AUDITOR OF STATE.

49

CENTENNIAL EXPENSES.

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REPORT OF THE AUDITOR OF STATE.

[No. 3.]

Date of warrant.	No. of voucher and warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1876.				
March 29	18127	William Christy.....	For payment on State Building at Centennial Exposition.....	\$ 3,000.00
March 31	18157	G. B. Brackett.....	For collection of fruits and woods.....	150.00
March 31	18158	H. H. McAfee.....	For collection of fruits and woods.....	150.00
April 5	18219	U. S. Express Co.....	For express charges to Exposition.....	13.20
April 6	18230	John Lynch.....	For hauling twenty-two express loads.....	5.50
April 6	18231	E. A. Kirby.....	For two days' work marking and shipping goods.....	5.00
April 6	18232	John A. Conkling.....	For drayage on eight loads.....	3.75
April 6	18233	Geo. McNutt.....	For two days' work shipping goods.....	4.00
April 6	18234	Alex. Shaw.....	For traveling expenses for Centennial Exposition.....	12.00
April 6	18239	G. B. Brackett.....	For glass shades and tables at Philadelphia.....	200.00
April 7	18241	Mrs. F. S. Dunham.....	For railroad fair and expenses on Centennial business.....	20.90
April 8	18245	Wm. Greenland.....	For cutting stone geological specimens.....	20.00
April 8	18246	C. R. I. & P. R. R.....	For freight and terminal charges on shipment of goods to Centennial Exposition, at Philadelphia.....	241 77
April 10	18254	W. P. Fox.....	For claim against State Centennial Board.....	498.32
April 11	18273	William Christy.....	For expenses for self, and C. F. Lovelace, to Philadelphia, and return, to erect State building.....	315.75
April 11	18274	S. D. Button.....	For drawing for office building at Philadelphia.....	50.00
April 11	18275	Mills & Co.....	For twelve specimen cases, and mounting drawings.....	73.50
April 11	18283	J. W. Fulton.....	For exhibit of grains and seeds.....	500.00
April 12	18287	John G. Blair.....	For printing circulars and statistics.....	9.00
April 12	18288	Donahue, McCosh & Co.....	For cutting specimens of stone and freight on same.....	55.42
April 12	18289	Calista F. Flint.....	For services rendered in connection with Exposition.....	15.25
April 12	18290	Hyland & Hammer.....	For drayage on Centennial packages.....	18.85
April 12	18291	J. K. Macomber.....	For collections, freight, expenses, &c.....	119.55
April 12	18292	Mrs. A. S. Welch.....	For expenses incurred in doing Centennial work.....	27.42
April 12	18293	W. H. Shaw.....	For tools, fuel, and labor on Centennial work.....	15.00
April 12	18295	Weaver & Maish.....	For glass and twine.....	2.15
April 12	18296	Carver & Young.....	For making boxes for soil and packing same.....	132.50
April 12	18297	H. R. Heath.....	For six boxes.....	15.00
April 12	18298	H. R. Heath.....	For boxes and fitting.....	31.90
April 12	18299	J. C. Arthur.....	For traveling expenses and securing soil.....	64.25
April 12	18300	Carter, Hussey & Curl.....	For stationery.....	59.10
April 12	18301	Geo. O. Ray.....	For stamps and printing circulars for Centennial.....	25.50
April 14	18308	Alex. Shaw.....	For traveling expenses on Centennial business.....	12.25
April 14	18311	C. D. Sprague for C. R. I. & P. R. R.....	For freight on packages.....	17.58
April 14	18312	A. D. Wadsworth.....	For charges on peat to Keokuk, Iowa.....	7.15
April 15	18316	C. D. Sprague for C. R. I. & P. R. R.....	For freight on one box engine.....	2.46
April 15	18323	Alex. Shaw.....	For fitting up articles for exhibition.....	100.00
April 15	18324	Alex. Shaw.....	For salary for one month as manager.....	125.00
April 17	18325	S. J. Wallace.....	For collecting and forwarding goods.....	4.00
April 17	18326	S. J. Wallace.....	For freight on "Empire Line".....	14.32
April 17	18327	S. S. Vail.....	For freight on goods for Centennial.....	105.12
April 17	18328	Joseph U. S. Fulton.....	For railroad charges, traveling expenses and services.....	102.72
April 17	18331	Jno. M. Davis.....	For one month's services as clerk of Executive Council.....	75.00
April 17	18341	Carver & Young.....	For bases for glass tubes, boxes, &c.....	117.40
April 19	18348	Donahue, McCosh & Co.....	For forwarding windmill, plows, made, &c.....	93.70
April 24	18368	J. R. Crumacker.....	For procuring samples of earth.....	18.00
April 24	18369	Donahue, McCosh & Co.....	For shipping wagon to Philadelphia.....	5.51
April 24	18370	S. S. Vail.....	For shipping coal and peat.....	7.23
April 25	18378	E. F. Keine.....	For shipping minerals and specimens.....	45.50
April 27	18388	C. R. I. & P. R. R.....	For freight on three boxes Iowa wood.....	9.45
April 27	18389	C. R. I. & P. R. R.....	For freight on three boxes Iowa wood.....	6.05
April 28	18424	Donahue, McCosh & Co.....	For printing placards, boxing stone, &c.....	15.31
May 2	18465	United States Express Co.....	For express charges on boxes.....	6.75
May 2	18466	Mary S. Scott.....	For collecting articles in group 22.....	67.75
May 8	18537	C. R. Bales.....	For ten days services and expenses.....	50.00
May 8	18539	James Crystal.....	For transporting one box and three packages.....	.50
May 9	18543	Parrott, Girtton & Sherman.....	For Centennial Visitors Register, full Russia.....	40.00
May 9	18548	D. G. Perkins.....	For services as assistant manager, Educational exhibit.....	100.00
May 9	18552	Mrs. F. S. Dunham.....	For frames, copying pictures, glass, labor, &c.....	125.00

1877.]

REPORT OF THE AUDITOR OF STATE.

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CENTENNIAL EXPENDITURES—CONTINUED.

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REPORT OF THE AUDITOR OF STATE.

[No. 3.]

Date of warrant.	No. of voucher and warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1876.				
May 10	18556	C., R. I. & P. R. R.	For shipping boxes.....	\$ 9.24
May 10	18557	Alexander Shaw	For one month's salary as manager.....	125.00
May 10	18561	Mills & Co.	For 179 cent. books, 14 frames, 12 portfolios, packing, &c.....	318.52
May 11	18573	C., R. I. & P. R. R.	For freight on educational exhibit.....	13.13
May 13	18580	C., R. I. & P. R. R.	For freight on educational exhibit.....	13.23
May 13	18584	Jno. M. Davis	For services as clerk of Executive Council, and expenditures.....	76.20
May 15	18590	E. T. Keine	For transportation of articles to Centennial exhibition.....	49.15
May 15	18591	Donahue, McCosh & Co.	For freight charges.....	3.46
May 16	18595	E. T. Keine	For freight charges.....	100.35
May 18	18603	Carter, Hussey & Curl	For register of shipments, binding newspapers, 2,500 tags, postage stamps.....	37.00
May 18	18609	J. C. Arthur	For expenses in collecting specimens.....	137.55
May 22	18617	P. R. Hitz	For one canvass sign, and two glass signs.....	51.60
May 22	18629	Wm. Halzer	For glass tubes, glass plates, grain bottles, painting globes, and boxing.....	572.46
May 22	18630	Thos. Wilson	For labor and material in building pavillion, tables, platform, show cases, sign, &c.....	1,057.82
May 23	18632	H. Feenders	For freight charges.....	8.50
May 24	18635	United States Express Co.	For express charges.....	66.80
May 27	18655	P. R. Hitz	For two canvass signs.....	3.00
May 29	18658	Rabenau & Winneberger	For desks and tables.....	74.00
May 29	18659	O. S. Miller	For twelve days' labor, at \$2.50 per day.....	30.00
June 1	18693	H. H. McAfee	For freight charges.....	29.51
June 1	18705	Alexander Shaw	For sundry expenditures, labor, &c.....	66.82
June 1	18706	G. B. Brackett	For one month's salary and expenditure.....	133.69
June 3	18743	J. D. Ingalls	For one map of Iowa.....	12.00
June 5	18748	Metz, Cromwell & Co.	For lamp, burner, chimney and goblets.....	3.88
June 5	18749	Walter A. Ruhe	For painting and lettering sign boards.....	24.55
June 5	18751	E. R. Parks	For forty-seven days' work, fourteen loads sod, &c.....	131.00
June 5	18751	Walter A. Ruhe	For painting sign.....	5.00
June 5	18752	M. H. Llewelyn	For eight days' labor, cleaning state building.....	16.00
June 5	18753	P. C. Atwood	For two lights, five gallons oil and can.....	15.00
June 12	18827	George O. Ray	For postage, drayage and loading.....	8.75
June 15	18863	J. W. Fulton	For salary, express charges, &c.....	150.11
June 15	18864	James Lening and others	For supervising erection of state building, balance on contract, furniture, &c.....	1,128.73
June 15	18865	Mrs. C. F. Flint	For one month's salary as matron.....	75.00
June 15	18866	Alex. Shaw	For incidental expense as manager.....	8.00
June 15	18867	Mrs. P. A. Dunham	For one month's salary as assistant manager.....	75.00
June 15	18868	Mrs. Mary S. Scott	For one month's salary, and transportation on goods.....	78.38
June 15	18869	Alex. Shaw	For salary.....	25.00
June 15	18870	G. B. Brackett	For salary and expenditures.....	102.73
June 15	18871	D. G. Perkins	For painting sign, shades and sundries.....	18.25
June 23	18913	William Christy	For expenses to Philadelphia and back and sundries.....	177.45
June 23	18914	Mrs. F. S. Dunham	For revolving stereoscope, keys to groups, &c.....	68.80
June 23	18915	Mrs. F. S. Dunham	For ornamenting windows, pens and ink, &c.....	23.84
June 24	18919	Thomas L. Hicks	For gas fitting, labor and material.....	6.20
June 26	18926	Mills & Co.	For binding, boxing and packing for educational ex.....	23.35
June 28	18945	Gould & Co.	For carpets and matting, making and laying.....	296.15
June 29	18952	J. W. Fulton	For lumber, painting, carpenter work, &c.....	92.37
July 5	19058	Dyke Bros.	For printing 500 catalogues, 300 labels and stationery.....	130.00
July 5	19059	United States Express Co.	For express charges.....	20.65
July 6	19060	United States Express Co.	For express charges.....	26.20
July 6	19063	Atlantic & Pacific Telegraph Co.	For telegraph message.....	1.50
July 15	19140	D. G. Perkins	For salary as assistant manager, educational ex.....	100.00
July 15	19141	Mary S. Scott	For salary as assistant manager, educational ex.....	75.00
July 17	19144	Mills & Co.	For seventy-five slates and three maps of Iowa.....	29.25
July 24	19180	C. A. Johnson	For designing and drawing membership certificates.....	25.00
July 29	19219	C., R. I. & P. R. R. Co	For charges on one box of books.....	5.85
July 29	19221	E. L. Smith	For charges on oil paintings.....	2.35
Aug. 2	19299	C., R. I. & P. R. R. Co	For charges on five boxes of books.....	44.40

1877.]

REPORT OF THE AUDITOR OF STATE.

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CENTENNIAL EXPENDITURES—CONTINUED.

Date of warrant.	No. of voucher and warrant	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1876.				
Aug. 3	18316	Atlantic & Pacific Telegraph Co.....	For telegraph messages.....	\$ 1.95
Sept. 2	19594	United States Express Co.....	For express charges.....	14.20
Sept. 4	19612	James Smith.....	For services in arranging fruit.....	30.00
Sept. 7	19622	Russell Bros.....	For livery hire.....	6.50
Sept. 7	19623	D. G. Perkins.....	For salary for one month.....	100.00
Sept. 9	19634	U. S. Express Co.....	For express charges.....	42.45
Sept. 16	19693	J. W. Fulton.....	For cash advanced on grain, and vegetable expenses.....	100.50
Sept. 18	19700	Chicago, Rock Island & Pacific R. R.....	For charges on three boxes.....	10.20
Sept. 20	19708	S. A. Knapp.....	For transportation of fine stock.....	500.00
Sept. 26	19731	Chicago, Rock Island & Pacific R. R.....	For freight on one box of books.....	6.30
Sept. 26	19732	Chicago, Rock Island & Pacific R. R.....	For charges on books.....	25.47
Sept. 26	19733	Entwistle & O'Dea.....	For twelve and a half pounds of nails.....	.50
Sept. 27	19769	Chicago, Rock Island & Pacific R. R.....	For charges on four boxes.....	24.73
Oct. 7	19896	Executive Council.....	For amount paid in salaries and sundries.....	1,521.60
Oct. 7	19898	James Smith.....	For collecting fruits for exhibition.....	10.00
Oct. 14	19936	George W. Brackett.....	For money advanced to pay salaries and expenses.....	500.00
Oct. 16	19955	G. B. Brackett.....	For fruit, freight charges, etc.....	402.67
Oct. 16	19956	J. T. Young.....	For salaries advanced and bills paid.....	447.42
Oct. 16	19957	J. T. Young.....	For expenses to Philadelphia on Centennial business.....	70.25
Oct. 16	19958	Des Moines & Minnesota Railroad Co.....	For freight on seven boxes books.....	39.56
Oct. 26	20008	J. W. Fulton.....	For balance on sale of grains and seeds.....	500.00
Oct. 30	20400	J. C. Arthur.....	For postage and express charges.....	7.30
Dec. 9	20531	Hyland & Hammer.....	For paying freight charges and loading car.....	32.10
Dec. 17	20632	Michael Holehan.....	For drayage.....	3.00
Dec. 23	20715	C., R. I. & P. R. R. Co.....	For charges on box and packages.....	1.10
Dec. 23	20716	R. McNulty.....	For hauling fourteen loads from bindery to capitol.....	5.00
Dec. 30	20808	Mrs. F. S. Dunham.....	For cleaning ice, washing and sundries.....	14.94
1877.				
Jan. 12	21133	Thomas Wilson.....	For lumber and other materials for educational department.....	51.30
Jan. 17	21174	C., R. I. & P. R. R. Co.....	For freight charges.....	7.15
Jan. 17	21175	C., R. I. & P. R. R. Co.....	For freight charges.....	11.05
Jan. 19	21182	H. A. Perkins.....	For binding five hundred copies Centennial address.....	148.75
Jan. 31	21352	C., R. I. & P. R. R. Co.....	For charges on grain and seeds shipped.....	15.45
Jan. 31	21359	Cate & Graham.....	For delivering goods and paying freight.....	4.25
Feb. 1	21368	D. G. Perkins.....	For 16 days' work, unpacking and re-shipping Centennial goods.....	17.00
Feb. 3	21400	C., R. I. & P. R. R. Co.....	For freight charges.....	1.37
Feb. 3	21401	Keokuk & Des Moines R'y Co.....	For freight on one box of merchandise.....	.25
Feb. 3	21402	Des Moines & Ft. Dodge R. R. Co.....	For freight charges.....	.50
Feb. 5	21415	United States Express Co.....	For express charges.....	7.05
Feb. 7	21457	S. S. Vail.....	For services rendered as manager in closing business and removing exhibits.....	50.00
Feb. 10	21476	Wesley Redhead.....	For sample of coal for Centennial Exposition.....	15.00
March 6	21686	Iowa State Register.....	For 500 labels, 500 tags, and 1,000 rules of shipment.....	26.00
May 10	22186	D. G. Perkins.....	For services in searching for and returning goods sent to the Centennial Exposition.....	10.00
June 28	22604	J. W. Fulton.....	For salary for one month and eighteen days.....	160.00
July 21	22825	G. B. Brackett.....	For salaries of employes, &c.....	121.29
Sept. 3	23180	C. Youngerman.....	For one bar cement and one vase.....	18.00
		Total.....		\$18213.27

TABLE NO. 2.

ESTIMATED RECEIPTS.

For the fiscal term commencing October 1, 1877, and ending on the 30th day of September, 1879.

General Revenue —

From State taxes, two-mill levy	\$1,650,000.00
From interest.....	30,000.00
From insane dues from counties.....	250,000.00
From Orphan's Home dues from counties.....	15,000.00
From sales of Laws.....	2,000.00
From peddlers' licenses.....	1,500.00
From insurance companies for taxes.....	100,000.00
From insurance companies for fees by Auditor.....	32,000.00
From Secretary of State for fees.....	6,000.00
From Register of State Land office for fees	500.00
From other sources.....	5,000.00
Total estimated receipts.....	\$2,092,000.00

TABLE NO. 3.

ESTIMATED EXPENDITURES

For the fiscal years commencing September 30, 1877, and ending September 30, 1879, exclusive of Extraordinary Appropriations for special purposes; also, estimated appropriations required to pay salaries and other expenses until April 1st, 1880.

ACCOUNTS.	Estimated Expenditures.	Amount of appropriation required to pay to April 1st, 1880.
Adjutant General's salary.....	\$ 4,000.00	\$ 4,000.00
Adjutant General's clerk fund.....	1,200.00	1,200.00
Attorney General's salary.....	3,000.00	3,000.00
Attorney General's per diem.....	1,500.00	General Law.
Auditor of State's salary.....	4,400.00	4,400.00
Auditor of State's deputy's salary.....	2,400.00	2,400.00
Auditor of State's clerk fund.....	5,000.00	5,000.00
Circuit Judges' salaries.....	61,600.00	61,600.00
District Judges' salaries.....	61,600.00	61,600.00
District Attorneys' salaries.....	16,800.00	16,800.00
Governor's salary and house rent.....	7,200.00	7,200.00
Governor's contingent fund.....	4,000.00	4,000.00
Governor's Private Secretary's salary.....	2,400.00	2,400.00
Janitors and night watch pay.....	6,000.00	6,000.00
Register of State Land office salary.....	4,400.00	4,400.00
Register of State Land Office Deputy's salary.....	2,400.00	2,400.00
Register of State Land Office clerk's fund.....	2,000.00	2,000.00
Secretary of State's salary.....	4,400.00	4,400.00
Secretary of State's Deputy's salary.....	2,400.00	2,400.00
Secretary of State's clerk's fund.....	2,000.00	2,000.00
State Librarian's salary.....	2,400.00	2,400.00
State Treasurer's salary.....	4,400.00	4,400.00
State Treasurer's Deputy's salary.....	2,400.00	2,400.00
State Treasurer's clerk's fund.....	2,000.00	2,000.00
State Superintendent of Public Weights & Measures' salary.....	400.00	General Law.
Superintendent of Public Instruction's salary.....	4,400.00	4,400.00
Superintendent of Public Instruction Deputy's salary.....	2,400.00	2,400.00
Superintendent of Public Instruction's contingent expenses.....	1,000.00	General Law.
Superintendent of Public Instruction's clerk fund.....	3,000.00	3,000.00
Supreme Judges' salaries.....	40,000.00	40,000.00
Supreme Court contingent expenses.....	8,000.00	8,000.00
Seventeenth General Assembly expenses.....	110,000.00	.....
Agricultural College—Trustees expenses.....	2,000.00	General Law.
Agricultural Societies.....	35,000.00	General Law.
Arrest of Fugitives.....	10,000.00	General Law.
Asylum for Feeble Minded Children—support.....	24,000.00	General Law.
Asylum for Feeble Minded Children—Trustees expenses.....	1,000.00	General Law.
Blind Institution—for clothing.....	2,000.00	General Law.
Blind Institution—for ordinary expenses.....	16,000.00	General Law.
Blind Institution—for pupillage.....	38,500.00	General Law.
Deaf and Dumb Institution—for clothing.....	1,000.00	General Law.
Deaf and Dumb Institution—for support.....	24,000.00	General Law.
Deaf and Dumb Institution—for pupillage.....	49,600.00	General Law.
First Iowa Cavalry claims.....	300.00	General Law.
Gray uniform claims.....	200.00	General Law.
Hospital for Insane (county dues).....	432,000.00	General Law.
Hospital for Insane—Trustees expenses.....	3,500.00	General Law.

ESTIMATED EXPENDITURES—CONTINUED.

ACCOUNTS.	Estimated Ex- penditures.	Amount of ap- propriation re- quired to pay to April 1, 1880.
Interest on School Fund Loans	\$ 40,000.00	\$ 40,000.00
Interest on War Bonds	42,000.00	42,000.00
Iowa Orphans' Home, county dues	24,000.00	General Law.
Iowa Soldiers' Orphans' Home, support	24,000.00	General Law.
Iowa Soldiers' Orphans' Home, Trustees expenses	1,200.00	General Law.
Miscellaneous Expenditures	28,000.00	General Law.
New Capitol Building	250,000.00	General Law.
Provisional contingencies	10,000.00	10,000.00
Penitentiary, Ft. Madison, guards' pay	50,400.00	General Law.
Penitentiary, Ft. Madison, officers' salaries	11,000.00	General Law.
Penitentiary, Anamosa, officers' salaries	6,680.00	General Law.
Penitentiary, Anamosa, guards' pay	22,000.00	General Law.
Penitentiary, Anamosa, support	45,000.00	General Law.
Quartermaster General's expenses	600.00	General Law.
Railroad prosecutions	1,000.00	General Law.
Relief of Metz	480.00	General Law.
School Journal	300.00	General Law.
State Binding	25,000.00	General Law.
State Historical Society	1,000.00	General Law.
State Horticultural Society	2,000.00	General Law.
State Agricultural Society	2,000.00	General Law.
State Library	2,000.00	General Law.
State Printing	30,000.00	General Law.
State Reform School, support	45,000.00	General Law.
State Reform School, Trustees expenses	3,000.00	General Law.
State Normal School, Directors' expenses	1,200.00	General Law.
State Normal School, support	16,000.00	General Law.
State University, Trustees' expenses	2,000.00	General Law.
Stationery	20,000.00	General Law.
Supreme Court Reports	12,500.00	General Law.
Teachers' Institutes	9,900.00	General Law.
Total estimated expenses	\$ 1,745,000.00	

WARRANTS, REVENUE.

Amount of warrants outstanding Nov. 1st, 1875	\$ 24,005.53
Amount issued from Nov. 1st, 1875, to Sept. 30th, 1877	2,219,805.82
	<u>\$2,243,811.35</u>

Deduct amount redeemed from Nov. 1st, 1875 to Sept. 30th, 1877..\$1,976,035.04

Leaves outstanding Sept. 30th, 1877.....\$ 267,776.31

WAR AND DEFENSE FUND, WARRANTS.

Amount of warrants outstanding November 1st, 1875.....\$135.43
(None issued or redeemed during this fiscal term.)

*Disbursement of the Auditor of State's Clerk Fund, showing the amount of warrants
issued on said fund from Nov. 1, 1875, to Sept. 30, 1877.*

To L. E. Ayres, clerk	\$2,260.00
To Robt. W. Russell, clerk	1,692.50
To extra clerks	378.27
Total	<u>\$4,230.77</u>

*Disbursement of the Governor's Contingent Fund, showing the amount of warrants
issued on said fund, from Nov. 1, 1875, to Sept. 30, 1877.*

A. R. Burkholder, clerk	\$ 400.00
Walter Burkholder, clerk	9.00
F. A. Warner, clerk	5.00
John Pattee, clerk	1,169.67
Priscilla Pattee, clerk	560.00
Addie Hayden, clerk	330.00
M. Rosenstein, clerk	110.00
W. H. Fleming, clerk	300.00
J. H. Hatch, clerk	7.15
David D. Fleming, clerk	24.75
S. J. Kirkwood	102.25
J. H. Womeldorp	99.28
Noble Warwick	499.66
J. G. Newbold	60.80
Total	<u>\$3,677.56</u>

For Governor's report of the disbursements of this fund, see page 62.

*Disbursement of the Register of the State Land Office Clerk and Contingent Funds,
from Nov. 1, 1875, to Sept. 30, 1877.*

To J. F. Thompson.....	\$ 150.00
To Jno. M. Davis.....	137.87
To Amy Christ.....	890.00
To Mary E. Secor.....	595.00
To Laura Hill.....	250.00
To C. A. M. Spencer	230.00
To Laura A. Berry	40.00
To Prebe A. Secor.....	90.00
To Lillabelle Vinnedge.....	120.00
Total.....	\$2,502.87

*Disbursement of the Secretary of State's Clerk Fund, showing the amount of warrants
issued on said fund from Nov. 1, 1875, to Sept. 30, 1877.*

To David W. Young.....	\$1,628.00
To Fletcher W. Young.....	84.00
To Sallie C. Griffiths.....	207.50
To M. C. Christy	33.00
To Mattie A. Hill.....	24.00
To Bell Matthews	21.00
To Nellie C. Young.....	20.00
To Sallie O. Hill.....	10.20
Total	\$2,027.70

*Disbursement of the Treasurer of State's Clerk Fund, showing the amount of warrants
issued on said fund from Nov. 1, 1875, to Sept. 30, 1877.*

Christy.....	\$ 1,156.00
To John D. Ingalls.....	200.00
To Samuel A. Ayers.....	228.49
To H. S. Josselyn.....	521.51
Total	\$2,106.00

*Disbursement of the Superintendent of Public Instruction's Clerk Fund, showing the
amount of warrants issued on said fund, from Nov. 1, 1875, to Sept. 30, 1877.*

To John Weldon, Jr.....	\$ 167.50
To J. B. McGorrick.....	1,611.00
To M. C. Christy.....	55.50
To E. L. Stewart	29.35
To F. A. Warner	18.00
To W. B. Lakin.....	258.00
To D. G. Perkins.....	262.50
To C. R. Bales	182.00
To C. L. von Coelln.....	120.00
To Hattie E. Raybourne.....	86.00
To Carrie A. Bassett	132.00
To I. C. Kling.....	25.00
Total	\$ 2,946.85

*Disbursement of the Superintendent of Public Instruction's Contingent Fund, showing
the amount of warrants issued on said fund, from Nov. 1, 1875, to Sept. 30, 1877.*

To Alonzo Abernethy	\$ 530.00
To Carl W. von Coelln.....	500.00
Total	\$ 1,030.00

REPORT OF EXPENDITURE OF GOVERNOR'S CONTINGENT FUND

STATE OF IOWA,
EXECUTIVE DEPARTMENT,
DES MOINES, October 1, 1877. }

HON. BUREN R. SHERMAN, *Auditor of State* :

SIR—I have the honor to submit the following report of the disbursements of the contingent fund of the executive office for the fiscal term ended the thirtieth day of September last :

Under section 5, of chapter LXXX of the Private, Local, and Temporary acts of the Fifteenth General Assembly :

By Gov. Cyrus C. Carpenter—

For pay of permanent clerk in office.....	\$ 280.00
For pay of additional clerk hire	27.00—\$ 307.00

By Gov. Samuel J. Kirkwood—

For pay of Arthur R. Burkholder, clerk	\$ 120.00
For pay of John Pattee, clerk	166.66
Extra clerk hire and copying.....	45.00
Other expenses of.....	3.00—\$ 334.66

Expenditures previously reported.....	641.66
	1,842.91

Amount of appropriation.....	\$2,484.57
	3,500.00

Amount unexpended....	\$1,015.43
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Under section 5 of chapter 142 of the Sixteenth General Assembly.

By Gov. Samuel J. Kirkwood—

For pay of John Pattee, clerk	\$ 833.00
Additional clerical services.....	\$ 1,184.75
Traveling expenses.....	7.15
State's share, (with other States,) in printing proceedings of meeting of Governors at Omaha, with exchanges.....	102.25—\$2,127.15

By Gov. Joshua G. Newbold—

For pay of John Pattee, clerk.....	167.00
Noble Warwick	483.00
Additional clerical services.....	116.66
J. H. Womeldorp, Sheriff Winneshiek county, returning R. D. Arthur to the penitentiary.....	99.28
Traveling expenses, visiting State institutions.....	40.82
Other expenses.....	3.70 — \$ 910.46

Balance of appropriation remaining.....	\$3,037.61
	1,962.39
	\$5,000.00

Of the expenditures of the term ending March 31, 1876, the amount of \$17.00 was met by that sum in the hands of the Governor, from the former term (that ended March 31, 1874.) There was a further amount of \$17.16 in the hands of the Governor, March 31, 1876, which, with \$5.00 returned from Prof. Riley, was turned over to myself by my predecessor, and has been used to meet expenses of this office; so that the amount drawn from the treasury, is less by \$22.16 than the amount of expenditures since March 31, 1876.

Very respectfully,

J. G. NEWBOLD,

Governor of Iowa.

STATEMENT "A,"

Showing the balance on the books of this office, due from the several Counties, on account of the different funds, as therein stated on the 30th day of September, 1877.

COUNTIES.	Insane Hospital, county dues.	Blind Institution, clothing account.	Deaf and Dumb In- stitution, clothing account.	Orphans' Home, county dues.
Adair.....	\$ 256.21	\$.....	\$.....	\$.....
Adams.....	Overpaid. 178.80	.....	100.25	.....
Allamakee.....	61.89	.....	12.59	.....
Appanoose.....	1,438.71	.....	7.40	.....
Audubon.....	5.59	.....	.....	.....
Benton.....	3,276.34	723.31	11.50	159.99
Black Hawk.....	476.36	.....	89.95	.....
Boone.....	1,801.34	8.00	.....	.....
Bremer.....	Overpaid. ....	.....	.....	.....
Buchanan.....	1,809.58	.....	.....	.....
Buena Vista.....	Overpaid. ....	.....	.....	.....
Butler.....	8,798.01	.....	.....	.....
Calhoun.....	.30	.....	.....	.....
Carroll.....	Overpaid. ....	.....	.....	.....
Cass.....	228.25	.....	.....	.....
Cedar.....	.....	.....	.....	221.33
Cerro Gordo.....	32.00	.....	.....	.....
Cherokee.....	84.50	.....	.....	.....
Chickasaw.....	396.95	50.40	.....	.....
Clarke.....	690.92	.....	4.35	.....
Clay.....	Overpaid. 18.75	.....	.....	.....
Clayton.....	1,897.90	60.90	11.30	60.00
Clinton.....	2,696.87	75.65	41.80	366.00
Crawford.....	402.15	.....	.....	.....
Dallas.....	370.31	.....	.....	.....
Davis.....	2,913.24	45.74	5.00	.....
Decatur.....	98.61	259.22	99.75	.....
Delaware.....	Overpaid. ....	.....	.....	140.00
Des Moines.....	1,018.27	162.81	21.20	.....
Dickinson.....	376.02	Overp'd	.....	.....
Dubuque.....	4,142.78	64.07	22.25	.....
Emmet.....	575.70	.....	.....	.....
Fayette.....	Overpaid. ....	.....	31.15	.....
Floyd.....	202.80	.....	.....	.....

STATEMENT "A"—CONTINUED.

COUNTIES.	Insane Hospital, county dues.	Blind Institution, clothing account.	Deaf and Dumb In- stitution, clothing account.	Orphans' Home, county dues.
Franklin.....	\$ 465.58	\$.....	\$.....	\$.....
Fremont.....	707.58	.....	.....	.....
Greene.....	1,940.75	.....	53.25	250.00
Grundy.....	469.34	.....	.....	.....
Guthrie.....	263.82	.....	46.30	.....
Hamilton.....	195.35	.....	.....	.....
Hancock.....	.....	.....	.....	.....
Hardin.....	411.89	23.67	40.60	282.67
Harrison.....	326.26	76.20	7.90	.....
Henry.....	3,502.53	.....	.....	.....
Howard.....	3,457.69	.....	26.23	.....
Humboldt.....	533.91	.....	.....	.....
Iowa.....	Overpaid.	8.14	6.45	.....
Jackson.....	1,673.67	45.49	.....	20.00
Jasper.....	.....	.....	.....	71.00
Jefferson.....	Overpaid. ....	.....	.....	.....
Johnson.....	2,123.62	.....	43.30	40.00
Jones.....	3,650.13	11.08	.....	.....
Keokuk.....	1,064.40	80.47	222.97	.....
Kossuth.....	383.11	2.55	.....	.....
Lee.....	110.03	30.66	.....	.....
Linn.....	76.86	649.28	76.50	52.00
Louisa.....	2,320.58	100.24	.....	.....
Lucas.....	266.67	.....	3.80	.....
Lyon.....	Overpaid. ....	.....	.....	.....
Madison.....	1,071.80	.....	.....	.....
Mahaska.....	1,061.43	.....	.....	252.33
Marion.....	1,103.84	310.32	.....	.....
Marshall.....	1,567.77	120.83	4.55	.....
Mills.....	Overpaid. ....	.....	.....	.....
Mitchell.....	Overpaid. 19.55	.....	4.45	.....
Monona.....	381.45	.....	.....	.....
Monroe.....	Overpaid. ....	.....	35.13	.....
Montgomery.....	233.13	.....	.....	.....
Muscatine.....	1,267.68	13.90	.....	.....
O'Brien.....	117.37	.....	.....	.....
Osceola.....	43.13	.....	.....	.....
Page.....	Overpaid.	27.12	11.68	.....

STATEMENT "A"—CONTINUED.

COUNTIES.	Insane Hospital, county dues.	Blind Institution, clothing account.	Deaf and Dumb In- stitution, clothing account.	Orphan's Home, county dues.
Palo Alto.....	\$ 339.82	\$.....	\$.....	\$.....
Plymouth.....	354.81	.....	.....	.....
Pocahontas.....	38.99	.....	.....	.....
Polk.....	4,508.12	364.59	.....	84.00
Pottawattamie	5,323.56	220.23	17.02	.....
Poweshiek.....	138.08	4.05	35.30	.....
Ringgold	107.60	.....	24.55	.....
Sac.....	125.43	.....	.....	.....
Scott.....	1,883.44	22.60	.....	160.00
Shelby	536.38	5.63	.....	.....
Sioux.....	69.69	.....	.....	.....
Story.....	Overpaid.	.....	.....	287.00
Tama.....	642.42	.....	.....	.....
Taylor	Overpaid.	2.90	.....	.....
Union	43.87	.....	.....	.....
Van Buren.....	10,282.81	12.03	.....	.....
Wapello.....	1,140.46	14.80	.....	.....
Warren.....	351.99	.....	.....	.....
Washington.....	1,099.50	.....	.....	.....
Wayne.....	.....	42.82	.....	.....
Webster.....	1,973.19	.....	.....	.....
Winnebago.....	.22	.....	.....	.....
Winneshiek.....	.....	46.75	.....	.....
Woodbury	1,632.23	.....	.....	.....
Worth.....	134.35	30.50	.....	.....
Wright.....	136.22	.....	.....	.....
Total.....	\$95,746.15	\$3,933.15	\$1,132.47	\$2,446.32

RECAPITULATION.

Insane fund due from counties.....	\$95,746.15
Blind Institution fund due from counties.....	3,933.15
Deaf and Dumb Institution fund due from counties...	1,132.47
Orphans' Home fund due from counties.....	2,446.32
Total.....	\$103,258.09

STATEMENT "B,"

Showing amount of funds in the hands of County Treasurers, belonging to the several funds of the State, as reported by them October 1, 1877.

COUNTIES.	State Revenue.	Insane Hospital.	Blind Institution.	Deaf and Dumb In- stitution.	Orphans' Home.	Warrants.
Adair.....	\$ 1,731.66	\$.....	\$.....	\$.....	\$.....	\$.....
Adams.....	1,842.89	Overpaid	.....	.....	.....	50.00
Allamakee	766.62	.....	.....	.....	.....	2,138.31
Appanoose	1,652.47	918.06	.....	.....	.....	30.00
Audubon	1,264.57	.....	.....	.....	.....	50.00
Benton.....	No report.	.....	.....	.....	.....	.....
Black Hawk	1,111.39	476.36	.....	.....	.....	.....
Boone.....	645.39	.....	.....	.....	.....	.....
Bremer.....	2,395.91	Overpaid	.....	.....	.....	50.00
Buchanan.....	471.80	120.78	.....	.....	.....	40.00
Buena Vista.....	No report.	.....	.....	.....	.....	.....
Butler	5,998.48	.....	.....	.....	.....	50.00
Calhoun.....	721.31	.....	.....	.....	.....	.....
Carroll	1,693.71	Overpaid	.....	.....	.....	.....
Cass.....	2,585.95	228.25	.....	.....	.....	366.66
Cedar.....	407.06	.....	.....	.....	.....	333.33
Cerro Gordo.....	1,047.47	32.02	.....	.....	.....	.....
Cherokee.....	648.76	44.50	.....	.....	.....	.....
Chickasaw	1,366.24	396.95	.....	.....	.....	.....
Clarke.....	1,294.47	1.06	.....	.....	.....	.....
Clay.....	No report.	.....	.....	.....	.....	.....
Clayton	363.92	1,897.86	.....	.....	.....	201.93
Clinton	966.72	2,696.80	.....	.....	246.00	599.99
Crawford	961.74	.....	.....	.....	.....	.....
Dallas	2 154.51	370.31	.....	.....	.....	.....
Davis	70.73	195.17	.....	.....	.....	.....
Decatur.....	2,036.68	93.61	.....	.....	.....	183.33
Delaware.....	655.88	Overpaid	.....	.....	.....	.....
Des Moines	586.28	.....	.....	.....	.....	.....
Dickinson.....	252.64	301.19	.....	.....	.....	.....
Dubuque.....	468.83	106.54	.....	.....	.....	516.66
Emmet	267.14	102.25	.....	.....	.....	.....
Fayette	934.64	Overpaid	.....	.....	.....	1,241.39
Floyd.....	678.45	.....	.....	.....	.....	.....
Franklin.....	656.84	455.58	.....	.....	.....	.....
Fremont.....	1,227.05	220.93	.....	.....	.....	.....

STATEMENT "B"—CONTINUED.

COUNTY.	State Revenue.	Insane Hospital.	Blind Institution.	Deaf and Dumb Institution.	Orphans' Home.	Warrants.
Greene.....	\$ 2,258.78	\$.....	.....	.....	.....	\$.....
Grundy.....	3,272.67	275.22	.....	.....	.....	.....
Guthrie.....	56.49	.....	.....	.....	.....	.....
Hamilton.....	1,211.69	195.35	.....	.....	.....	50.00
Hancock.....	1,187.92	.....	.....	.....	.....	.....
Hardin.....	611.34	411.89	.....	.....	.....	.....
Harrison.....	122.46	30.66	.....	.....	.....	.....
Henry.....	Overpaid.	.....	.....	.....	.....	.....
Howard.....	No report.	.....	.....	.....	.....	.....
Humboldt.....	No report.	.....	.....	.....	.....	.....
Ida.....	518.61	Overpaid	.....	.....	.....	50.00
Iowa.....	2,607.47	.....	8.19	6.45	.....	100.00
Jackson.....	266.19	889.76	7.10	.....	.....	.....
Jasper.....	1,118.59	.....	.....	.....	.....	183.33
Jefferson.....	181.41	Overpaid	.....	.....	.....	.....
Johnson.....	1,022.79	.....	.....	.....	.....	.....
Jones.....	640.38	342.96	.....	.....	.....	683.34
Keokuk.....	1,846.43	1,064.40	.....	.....	.....	.....
Kossuth.....	899.83	93.53	.....	.....	.....	.....
Lee.....	388.21	.....	.....	.....	.....	.....
Linn.....	No report.	.....	.....	.....	.....	.....
Louisa.....	450.00	.....	.....	.....	.....	.....
Lucas.....	2,679.33	.....	.....	.....	.....	.....
Lyon.....	610.23	Overpaid	.....	.....	.....	.....
Madison.....	691.74	481.71	.....	.....	.....	638.84
Mahaska.....	3,053.96	515.12	.....	.....	.....	2,749.97
Marion.....	2,702.51	402.23	.....	.....	.....	.....
Marshall.....	1,457.22	1,113.35	.....	.....	.....	416.66
Mills.....	839.49	Overpaid	.....	.....	.....	.....
Mitchell.....	1,533.48	Overpaid	.....	.....	.....	.....
Monona.....	778.35	.....	.....	.....	.....	183.33
Monroe.....	747.80	Overpaid	.....	.....	.....	233.33
Montgomery.....	1,351.02	233.13	.....	.....	.....	.....
Muscatine.....	1,573.77	1,267.68	33.06	.....	.....	.....
O'Brien.....	No funds	on hand.	.....	.....	.....	.....
Osceola.....	285.84	.....	.....	.....	.....	.....
Page.....	2,092.12	213.67	.....	.....	.....	.....
Palo Alto.....	917.79	170.05	.....	.....	.....	.....
Plymouth.....	676.91	354.81	.....	.....	.....	50.00
Pocahontas.....	560.43	.....	.....	.....	.....	50.70

STATEMENT "B"—CONTINUED.

COUNTIES.	State Revenue.	Insane Hospital.	Blind Institution.	Deaf and Dumb Institution.	Orphans' Home.	Warrants.
Polk.....	\$ 2,018.21	.....	.....	.....	.....	\$ 1,282.06
Pottawattamie.....	5,084.40	\$ 2,036.86	.....	.....	.....	.....
Poweshiek.....	3,055.52	.....	.....	.....	.....	502.50
Ringgold.....	710.37	.....	.....	.....	.....	.....
Sac.....	296.60	.....	.....	.....	.....	.....
Scott.....	1,251.98	1,883.44	22.60	.....	\$ 140.00	.....
Shelby.....	1,197.24	.....	.....	.....	.....	50.00
Sioux.....	688.03	.....	.....	.....	.....	183.33
Story.....	1,883.27	.....	.....	.....	.....	.....
Tama.....	4,523.33	642.42	.....	.....	.....	.....
Taylor.....	1,726.45	Overpaid	.....	.....	.....	.....
Union.....	2,099.98	143.87	.....	.....	.....	.....
Van Buren.....	.....	1,001.48	.....	.....	.....	783.32
Wapello.....	1,050.31	.....	.....	.....	.....	93.90
Warren.....	1,495.25	351.99	.....	.....	.....	.....
Washington.....	546.51	999.50	.....	.....	.....	.....
Wayne.....	1,166.94	.....	.....	.....	.....	.....
Webster.....	No report	.....	.....	.....	.....	.....
Winnebago.....	232.78	22	.....	.....	.....	.....
Winneshek.....	1,160.69	.....	.....	.....	.....	.....
Woodbury.....	914.66	.....	.....	.....	.....	50.00
Worth.....	727.21	.....	.....	.....	.....	.....
Wright.....	1,357.07	.....	.....	.....	.....	.....
Totals.....	\$114,321.25	\$23,778.42	\$ 70.95	\$ 6.45	\$ 386.00	\$14,486.13

STATEMENT "C."

Showing the balances due from Ex-County Treasurers, at the close of the fiscal term,
Sept. 30, 1877.

Franklin county, (Revenue) Miller, Treasurer	\$ 438.84
Kossuth county, (Revenue) Blackford, Treasurer.....	2,832.01
Lyon county, (Revenue) Wagner, Treasurer.....	5,622.80
O'Brien county, (Revenue) Crego, Treasurer.....	154.78
Warren county, (Revenue) Henderson, Treasurer.....	4,699.10
Total.....	\$ 13,747.53

EXPLANATORY STATEMENTS RELATIVE TO THE FOREGOING
TABLE.

FRANKLIN COUNTY.

In this case, I am advised by the county auditor, that it is the purpose of the board of supervisors to apply to the General Assembly for relief. The county records shed no light on the matter.

KOSSUTH COUNTY.

This deficiency is in process of adjustment, and will doubtless be settled satisfactorily to all concerned.

LYON COUNTY.

A special tax has been levied to meet this deficiency, and as collected, payment is made. The whole matter will be settled, without recourse to litigation.

O'BRIEN COUNTY.

The small balance due from this county has not yet been paid, although settlement promised. I am in correspondence relating to it, and hope soon to effect final adjustment.

WARREN COUNTY.

The county authorities advise me that the General Assembly will be asked to remit the amount due the state. No objection is made, I believe, as to the amount of the deficiency, and I shall await the action of the Legislature, before further prosecution of the claim.

STATEMENT "D."

Showing the amount due from each county on account of Insane Hospital dues, which includes the quarter ending September 30, 1877, not shown in Statement "A."

COUNTIES.	AMOUNT DUE.	COUNTIES.	AMOUNT DUE.
Adair.....	\$ 385.26	Johnson.....	\$ 2,720.57
Adams.....	155.87	Jones.....	4,025.81
Allamakee.....	486.00	Keokuk.....	1,635.42
Appanoose.....	1,944.13	Kossuth.....	466.93
Andubon.....	17.02	Lee.....	1,891.35
Benton.....	3,745.66	Linn.....	444.23
Black Hawk.....	1,070.17	Louisa.....	2,868.41
Boone.....	2,159.76	Lucas.....	289.19
Bremer.....	165.80	Lyon.....	Overpaid.
Buchanan.....	2,294.76	Madison.....	1,675.91
Buena Vista.....	Overpaid.	Mahaska.....	1,621.08
Butler.....	1,117.57	Marion.....	1,994.04
Calhoun.....	.30	Marshall.....	1,987.68
Carroll.....	Overpaid.	Mills.....	212.12
Cass.....	354.68	Mitchell.....	Overpaid.
Cedar.....	556.19	Monona.....	613.40
Cerro Gordo.....	76.34	Monroe.....	Overpaid.
Cherokee.....	130.25	Montgomery.....	465.72
Chickasaw.....	760.62	Muscatine.....	1,912.85
Clarke.....	736.39	O'Brien.....	144.37
Clay.....	Overpaid.	Osceola.....	81.91
Clayton.....	3,037.76	Page.....	Over paid.
Clinton.....	3,623.86	Palo Alto.....	467.42
Crawford.....	672.25	Plymouth.....	428.15
Dallas.....	659.14	Pocahontas.....	174.09
Davis.....	3,388.09	Polk.....	5,608.33
Decatur.....	406.71	Pottawattamie.....	6,127.96
Delaware.....	399.85	Poweshiek.....	356.61
Des Moines.....	2,096.69	Ringgold.....	241.22
Dickinson.....	417.92	Sac.....	169.53
Dubuque.....	5,727.65	Scott.....	2,798.83
Emmet.....	689.43	Shelby.....	715.18
Fayette.....	Overpaid.	Sioux.....	158.04
Floyd.....	423.00	Story.....	Overpaid.
Franklin.....	646.15	Tama.....	926.68
Fremont.....	1,191.00	Taylor.....	352.44
Greene.....	2,113.65	Union.....	333.77
Grundy.....	581.04	Van Buren.....	10,824.74
Guthrie.....	505.37	Wapello.....	1,709.49
Hamilton.....	395.82	Warren.....	654.04
Hancock.....	31.64	Washington.....	1,766.51
Hardin.....	671.89	Wayne.....	88.74
Harrison.....	718.61	Webster.....	2,167.17
Henry.....	5,005.53	Winnebago.....	83.42
Howard.....	3,758.04	Winneshiek.....	817.55
Humboldt.....	577.06	Woodbury.....	1,874.23
Ida.....	Overpaid.	Worth.....	267.70
Iowa.....	495.46	Wright.....	310.12
Jackson.....	2,084.43		
Jasper.....	660.50	Total.....	\$121,607.26
Jefferson.....	Overpaid.		

STATEMENT "E."

Showing the amount of State and Local Taxes Levied in the Several Counties for the Year 1875, as returned to the Auditor of State by the County Auditors, in compliance with Section 844 of the Code of 1873.

COUNTIES.	State tax—Two mills.	County Tax.	Insane Hospital Tax.	Bridge Tax.	County School Tax.	District School Tax.	Road Tax.	Special Tax.	Judgment and Bond Tax.	Corporation Tax.	Total Tax.
Adair.....	\$ 5,852.96	\$ 18,350.85	\$.....	\$ 5,852.96	\$ 2,926.48	\$ 40,140.85	\$ 6,102.69	\$ 108.00	\$.....	\$.....	\$ 79,334.73
Adams.....	5,470.17	14,524.56	683.78	3,418.81	2,735.10	30,121.58	4,322.04	1,867.46	.....	.....	62,643.50
Allamakee.....	7,051.01	16,160.01	7,051.01	10,576.51	3,525.51	43,431.40	3,265.56	3,525.59	.....	3,317.62	97,904.22
Appanoose.....	8,906.95	19,536.94	2,226.72	4,453.48	4,453.48	37,646.34	3,417.57	2,226.72	.....	2,914.11	85,782.31
Audubon.....	3,439.77	10,319.32	859.94	5,159.66	1,719.89	15,731.02	5,261.63	.....	1,719.89	.....	44,211.12
Benton.....	12,941.54	28,205.09	3,235.39	16,176.92	6,470.77	62,128.27	6,315.72	.....	.....	4,691.35	140,165.05
Black Hawk.....	10,210.10	22,647.64	2,552.58	12,762.75	5,105.07	67,684.00	5,786.21	7,657.75	5,105.07	12,147.48	151,658.65
Boone.....	8,149.80	17,439.59	2,307.45	6,112.35	4,074.40	51,546.92	4,711.57	12,988.29	.....	619.05	107,949.92
Bremer.....	5,508.27	17,860.87	2,734.15	8,262.44	2,754.14	28,865.89	2,593.85	.....	5,508.27	666.65	74,714.54
Buchanan.....	9,628.96	20,966.42	1,203.62	9,628.96	4,814.48	49,809.40	5,004.61	3,512.98	2,407.24	4,786.37	105,763.04
Buena Vista.....	3,310.81	10,293.57	.....	4,966.24	1,655.38	36,347.95	5,457.37	.....	22,497.15	375.10	84,908.57
Butler.....	6,528.46	19,961.65	.....	9,792.69	6,528.46	44,320.77	5,720.54	.....	.....	.....	92,858.57
Calhoun.....	3,532.37	7,369.26	.....	5,293.54	3,532.37	17,724.80	4,617.16	.....	.....	.....	42,074.50
Carroll.....	5,371.98	10,744.02	671.49	8,057.99	2,685.99	94,826.23	7,208.88	.....	16,408.44	355.06	86,330.08
Cass.....	7,887.73	18,793.46	985.96	7,887.74	3,943.93	59,833.11	7,270.96	.....	.....	1,938.80	108,541.69
Cedar.....	11,533.73	19,177.74	5,766.76	5,766.76	5,766.76	51,971.49	2,741.72	.....	.....	1,788.94	104,513.90
Cerro Gordo.....	5,297.24	16,620.74	.....	7,972.99	2,657.29	35,933.65	.....	8,412.38	.....	2,312.55	74,241.84
Cherokee.....	3,768.37	11,305.05	.....	5,652.53	1,884.16	30,081.17	5,802.45	.....	7,570.60	786.21	66,850.54
Chickasaw.....	4,727.18	15,328.55	2,369.59	7,090.78	2,903.59	32,785.50	4,081.26	2,385.59	.....	550.40	71,626.44
Clarke.....	6,983.59	8,086.09	.....	6,983.59	3,491.79	28,656.92	4,781.54	8,729.48	.....	3,374.99	71,087.99
Clay.....	1,845.27	5,535.78	461.33	2,767.91	1,845.27	28,548.32	.....	.....	1,923.96	.....	42,927.84
Clayton.....	11,854.03	26,228.09	5,927.01	17,781.02	5,926.99	64,627.74	3,433.55	5,927.02	.....	.....	141,705.45

REPORT OF THE AUDITOR OF STATE.

[No. 3.]

Clinton.....	17,735.59	38,770.68	8,867.79	8,867.80	8,867.79	90,367.22	6,213.75	8,867.79	.....	37,595.80	226,124.27
Crawford.....	6,293.26	16,906.29	6,162.29	9,243.69	3,081.12	40,688.79	8,232.87	.....	.....	.....	89,708.22
Dallas.....	8,934.79	18,828.48	.....	13,402.36	4,467.30	58,679.87	6,075.42	8,934.85	2,036.43	.....	121,959.50
Davis.....	6,685.38	17,330.76	.....	12,998.07	4,332.69	33,308.54	.....	.....	.....	.....	76,635.44
Decatur.....	6,485.62	14,887.29	1,621.50	6,485.69	3,242.87	29,164.29	3,171.29	1,621.50	.....	325.72	66,505.77
Delaware.....	8,928.28	19,657.18	1,341.36	8,935.90	4,472.11	39,972.32	3,477.48	9,588.53	.....	2,045.81	99,018.97
Des Moines.....	21,291.67	44,967.39	5,322.90	5,322.90	10,645.84	90,646.53	2,466.92	5,322.90	58,552.11	101,967.89	346,507.05
Dickinson.....	1,268.73	4,010.70	631.38	1,903.10	634.37	18,462.33	2,169.06	634.38	10,569.90	.....	35,287.55
Dubuque.....	22,070.45	47,664.10	11,035.23	22,070.45	11,035.23	75,236.00	4,035.48	33,105.72	.....	5,060.56	226,252.66
Emmet.....	1,413.95	4,342.85	353.48	2,120.93	2,120.93	8,937.80	2,615.92	.....	.....	.....	26,996.42
Fayette.....	9,786.90	21,667.45	2,446.75	7,340.21	4,893.45	49,176.55	6,084.06	4,893.45	.....	2,024.31	108,313.13
Floyd.....	6,237.36	17,022.21	3,118.66	9,355.97	3,118.17	40,407.55	5,324.13	3,118.66	.....	.....	87,682.71
Franklin.....	5,204.41	13,011.14	2,602.22	7,806.59	2,602.22	30,477.95	6,875.03	2,602.21	.....	304.28	71,486.05
Fremont.....	8,756.78	27,838.34	.....	8,756.78	4,378.39	60,099.92	4,141.94	4,378.39	4,378.39	2,769.01	125,497.94
Greene.....	5,796.27	15,246.29	2,898.37	11,592.88	2,898.31	32,958.00	8,229.01	8,694.66	.....	1,183.05	89,496.84
Grundy.....	4,437.66	12,035.61	.....	6,656.45	2,218.82	32,777.94	4,718.15	.....	.....	.....	62,844.63
Guthrie.....	6,482.98	16,207.43	.....	9,724.44	3,241.47	50,177.31	6,447.69	284.00	311.83	.....	92,877.15
Hamilton.....	5,056.53	12,185.68	1,264.11	5,056.53	2,528.30	28,894.60	5,695.54	62.00	.....	962.80	61,706.00
Hancock.....	2,714.46	8,158.71	1,341.74	4,025.81	1,341.74	16,178.37	5,677.54	2,683.53	.....	.....	42,119.90
Hardin.....	6,682.22	14,995.94	3,311.11	10,025.33	3,341.11	48,043.11	4,885.58	3,429.11	.....	2,523.46	97,261.97
Harrison.....	9,810.66	25,984.66	2,452.66	14,715.99	9,810.66	59,712.93	9,624.54	4,905.33	2,452.66	.....	139,470.09
Henry.....	10,953.99	24,044.97	.....	8,215.46	5,477.01	40,383.15	1,855.52	8,215.42	54,769.85	9,282.02	163,197.39
Howard.....	4,614.45	12,319.63	1,153.61	6,921.67	2,307.22	26,270.07	4,329.22	101.57	3,460.83	1,019.82	62,498.09
Humboldt.....	2,080.65	6,241.96	520.16	3,120.98	1,040.33	16,228.86	4,120.48	.....	5,201.64	.....	38,555.06
Ida.....	1,983.68	5,943.72	.....	2,971.86	1,980.96	9,979.53	2,433.94	4,952.99	.....	.....	30,246.68
Iowa.....	9,152.95	18,729.42	.....	18,729.42	4,576.47	48,375.30	.....	22,882.36	.....	2,987.54	115,433.46
Jackson.....	9,456.80	21,246.54	14,185.12	14,185.12	4,728.38	40,586.77	3,941.75	.....	4,728.38	6,997.95	120,056.81
Jasper.....	14,828.39	24,809.75	.....	3,707.22	7,414.54	75,727.32	5,712.73	.....	.....	2,624.44	134,824.39
Jefferson.....	9,104.42	17,821.24	2,276.10	13,656.63	4,552.20	32,925.82	2,191.24	.....	.....	2,599.68	86,127.31
Johnson.....	14,495.58	23,968.46	3,623.82	18,120.80	7,247.73	59,851.65	3,873.52	7,247.73	7,884.85	21,465.74	167,779.38
Jones.....	9,452.99	19,537.27	4,485.82	13,307.45	4,485.82	41,710.61	.....	.....	.....	5,071.10	97,951.06
Keokuk.....	9,962.28	22,073.90	7,471.71	9,962.28	4,981.14	48,167.20	2,277.00	7,471.71	.....	1,194.49	113,561.80
Kossuth.....	3,701.24	9,660.05	.....	3,701.24	1,857.71	24,912.93	8,000.53	1,859.71	5,551.95	1,274.93	60,504.29
Lee.....	17,927.28	38,451.06	8,963.40	26,890.92	8,963.40	70,678.73	1,624.92	80,672.76	226.51	17,877.83	272,216.81
Linn.....	18,107.80	35,197.66	4,526.94	22,634.74	9,053.89	74,666.82	6,608.87	.....	.....	5,498.25	176,294.97
Louisa.....	7,287.64	19,612.10	1,821.91	5,465.73	3,643.82	21,125.42	1,824.42	.....	18,219.10	2,314.26	81,314.40
Lucas.....	7,149.88	11,928.83	.....	1,787.46	3,574.94	33,214.77	1,797.06	.....	.....	1,567.49	61,020.43
Lyon.....	2,098.35	3,179.81	.....	3,179.79	3,179.81	16,588.20	4,470.80	10,567.65	17,463.88	.....	60,728.29
Madison.....	9,579.46	29,867.76	2,394.81	9,579.46	4,789.76	50,328.91	3,757.41	4,789.76	.....	3,617.54	109,704.87
Mahaska.....	12,379.01	18,034.75	3,094.73	15,473.72	6,189.46	65,582.52	3,229.24	6,209.70	.....	15,886.91	146,071.04
Marion.....	11,590.24	17,081.57	2,889.72	11,558.86	5,779.43	49,558.74	3,392.17	8,669.14	.....	4,168.62	111,568.49
Marshall.....	10,830.18	18,285.25	1,353.89	8,122.71	5,415.09	66,499.48	5,184.50	4,061.39	.....	10,724.18	130,476.67
Mills.....	8,453.70	26,340.45	2,113.45	12,680.52	4,226.84	32,449.87	3,762.94	4,553.55	.....	1,838.06	96,419.38
Mitchell.....	5,415.65	17,493.50	.....	8,123.46	2,707.78	29,429.89	3,757.68	2,707.78	15,250.73	.....	84,796.47
Monona.....	4,821.94	10,163.87	602.71	4,821.94	2,410.96	33,454.32	5,713.95	.....	.....	1,394.60	63,384.33
Monroe.....	7,132.30	15,608.10	1,783.08	7,132.30	3,566.15	27,662.16	3,102.53	1,783.08	.....	676.66	68,616.36
Montgomery.....	7,062.65	22,306.19	.....	10,592.93	3,500.99	45,921.19	3,447.90	.....	.....	3,424.10	96,285.05
Muscataine.....	12,213.84	28,581.18	.....	1,536.73	6,106.92	52,240.47	7,633.65	.....	39,694.98	45,947.23	191,945.00
O'Brien.....	2,286.81	9,187.24	.....	2,756.17	2,756.17	27,955.55	4,379.21	.....	27,561.72	.....	76,892.57
Osceola.....	1,440.22	4,531.12	.....	2,160.33	2,160.33	16,182.97	2,691.00	.....	14,402.13	.....	43,568.10

1877.] REPORT OF THE AUDITOR OF STATE.

73

STATEMENT "E"—CONTINUED.

74

REPORT OF THE AUDITOR OF STATE.

[No. 3.]

COUNTIES.	State tax—Two mills.	County Tax.	Insane Hospital Tax.	Bridge Tax.	County School Tax.	District School Tax.	Road Tax.	Special Tax.	Judgment and Bond Tax.	Corporation Tax.	Total Tax.
Page	\$ 9,136.98	\$ 19,979.96	\$	\$ 13,605.47	\$ 4,568.49	\$ 60,204.44	\$ 3,848.11	\$	\$	\$ 5,387.15	\$ 116,730.60
Palo Alto	1,892.11	9,460.52	.....	2,838.16	1,892.11	23,676.28	4,049.99	.....	4,730.27	1,892.11	50,431.55
Plymouth	4,968.71	15,528.69	.....	7,453.14	2,484.34	37,324.62	7,906.55	.....	4,968.72	.....	80,634.77
Pocahontas	2,339.03	6,937.69	1,156.19	2,312.46	1,156.19	21,439.45	3,865.57	2,312.46	.....	.....	41,519.04
Polk	22,151.82	47,035.74	5,538.70	22,151.82	10,077.41	110,993.28	7,087.51	11,077.41	.....	111,108.65	348,228.34
Pottawattamie	18,189.70	38,678.87	2,273.69	18,189.70	9,094.83	93,862.97	11,184.99	23,623.81	29,558.22	33,932.09	278,608.87
Poweshiek	12,076.20	19,727.51	.....	6,038.16	6,038.16	52,221.62	4,340.80	6,038.11	.....	2,605.77	109,086.35
Ringgold	5,155.26	11,103.52	.....	2,622.67	2,622.67	27,871.74	4,351.26	.....	.....	537.58	51,264.70
Sac	3,926.76	11,679.13	.....	3,787.07	3,787.07	33,476.43	6,259.48	5,680.61	18,795.08	.....	87,391.63
Scott	21,202.73	45,565.50	13,251.74	10,601.39	18,552.41	131,407.95	3,195.57	10,601.39	.....	799.84	255,178.52
Shelby	5,819.75	17,451.00	.....	8,747.77	2,905.12	36,744.00	7,311.78	.....	.....	.....	78,979.42
Sioux	3,357.18	8,392.91	.....	5,035.79	1,678.58	30,727.90	5,728.15	839.32	10,071.51	.....	65,831.37
Story	6,755.93	14,786.50	1,689.00	10,134.03	3,378.01	41,784.39	6,756.97	3,378.01	6,755.93	2,129.63	97,548.40
Tama	11,216.33	24,302.18	2,804.04	8,412.24	5,608.15	59,851.66	4,846.09	.....	.....	3,328.62	120,369.31
Taylor	6,390.01	15,514.02	3,195.01	6,390.01	3,195.01	43,196.08	4,122.93	.....	.....	1,709.94	83,713.01
Union	6,414.60	18,243.80	1,603.65	6,414.60	6,414.60	33,025.03	.....	6,414.60	.....	.....	78,530.88
Van Buren	11,082.72	21,296.75	.....	11,082.72	5,541.35	37,269.44	2,121.90	.....	.....	1,525.27	89,920.15
Wapello	12,220.38	26,078.81	6,110.28	6,110.28	6,110.28	51,480.55	5,884.66	6,110.28	19,723.79	.....	139,820.31
Warren	10,397.01	22,756.63	2,599.36	5,193.82	5,193.82	49,712.26	4,043.26	10,397.01	2,599.46	1,792.85	114,696.11
Washington	10,933.43	21,246.00	5,466.71	5,466.71	5,466.71	28,076.67	3,420.11	.....	43,733.70	1,546.77	125,365.81
Wayne	7,306.83	12,280.25	.....	10,960.25	3,653.41	37,714.62	4,168.19	3,653.41	.....	1,872.49	81,600.45
Webster	7,555.72	24,169.88	.....	11,333.59	3,777.88	48,411.18	8,969.36	3,777.88	9,444.66	5,926.17	123,366.26
Winnebago	1,825.30	5,475.90	.....	912.65	912.65	10,950.00	4,563.00	.....	10,951.81	.....	35,591.91
Winneshiek	9,386.60	21,078.20	4,693.30	14,079.90	4,693.30	43,363.16	5,038.83	9,386.60	.....	3,117.77	114,867.66
Woodbury	6,853.69	21,788.26	.....	10,280.55	10,280.55	54,997.28	9,656.71	3,426.85	10,280.54	17,930.72	145,395.15
Worth	2,752.32	8,773.05	.....	.....	2,752.31	14,734.83	2,638.93	.....	1,376.09	.....	33,029.53
Wright	3,060.34	9,180.48	764.71	4,589.04	1,529.44	18,684.80	5,080.43	1,529.44	.....	.....	44,418.68
Total	\$793,739.05	\$1,800,421.64	\$208,212.73	\$839,668.79	\$137,152.80	\$4,224,846.78	\$443,449.48	\$133,690.09	\$545,760.27	\$561,780.14	\$10,288,721.77

STATEMENT "F."

Showing the amount of State and Local Taxes levied in the several counties for the year 1876, as returned to the Auditor of State by the County Auditors, in compliance with Section 844 of the Code of 1873.

COUNTIES.	State Tax.	County Tax.	Insane Hospital Tax.	Bridge Tax.	County School Tax.	District School Tax.	Road Tax.	Special Tax.	Judgment and Bond Tax.	Corporation Tax.	Total Tax.
Adair	\$ 5,945.80	\$ 18,823.87	\$	\$ 8,918.67	\$ 2,972.90	\$ 49,591.34	\$ 6,621.32	\$ 11,124.28	\$	\$	\$ 103,998.18
Adams	5,670.27	15,184.15	708.82	5,670.24	2,835.14	37,292.10	3,406.27	2,835.18	.....	903.75	74,505.92
Allamakee	7,025.31	16,013.14	7,025.30	10,537.97	3,512.66	35,868.15	3,047.08	23,275.88	.....	3,343.71	109,649.20
Appanoose	8,775.05	19,488.70	.....	4,387.20	4,387.20	33,888.28	3,302.29	4,387.20	.....	2,893.00	81,508.92
Audubon	3,568.01	10,704.03	.....	5,352.01	1,784.00	20,534.40	4,770.10	.....	1,784.00	.....	48,496.85
Benton	13,344.42	29,244.50	6,072.21	20,016.64	6,072.21	72,069.10	7,157.84	.....	.....	4,439.13	159,616.05
Black Hawk	10,242.45	22,833.86	2,560.66	15,363.62	5,121.22	65,624.01	3,202.83	5,121.22	5,121.22	12,518.33	147,139.42
Boone	8,216.35	18,033.52	2,054.06	6,166.21	4,108.20	57,095.53	6,097.82	12,324.55	.....	8,187.00	122,233.24
Bremer	5,545.58	18,043.86	1,886.51	8,318.10	2,772.77	30,521.99	2,492.35	5,545.39	6,931.72	1,394.44	82,937.21
Buchanan	9,762.34	21,479.69	1,220.35	14,644.29	4,811.42	42,391.47	6,820.39	4,881.42	1,220.35	4,024.81	111,327.03
Buena Vista	3,529.12	11,086.07	1,764.55	5,293.83	1,764.55	30,119.76	5,604.00	.....	19,350.65	341.82	78,854.95
Butler	6,965.92	18,600.30	3,332.96	9,998.88	3,332.96	43,147.22	6,034.70	.....	.....	1,124.58	92,237.52
Calhoun	3,530.77	10,128.11	.....	5,296.18	3,530.77	19,092.24	4,949.84	.....	.....	.....	46,524.91
Carroll	5,453.77	13,634.43	681.72	8,180.65	2,728.88	62,245.10	.....	.....	13,634.43	.....	106,556.98
Cass	8,175.05	26,400.43	1,022.05	12,292.58	4,087.49	56,917.86	6,076.53	.....	.....	2,900.10	117,842.09
Cedar	11,787.21	19,654.32	17,680.82	17,680.82	5,893.60	65,441.91	2,384.65	5,893.60	.....	2,488.79	148,905.72
Cerro Gordo	5,325.78	16,745.82	.....	7,988.66	2,662.87	37,395.16	5,567.67	324.41	.....	2,512.98	78,523.35
Cherokee	3,931.09	11,793.22	982.76	5,896.61	1,965.53	31,790.76	5,427.61	.....	8,193.13	752.07	70,732.78
Chickasaw	4,444.03	15,743.60	2,422.02	7,266.05	2,422.02	33,994.19	2,876.47	2,422.02	.....	445.95	122,233.35
Clarke	6,801.49	11,423.24	.....	5,101.11	3,400.74	28,180.74	4,229.19	6,801.46	.....	1,749.69	67,687.65
Clay	1,910.91	5,732.68	955.44	2,866.34	955.45	23,150.54	2,713.92	.....	841.23	2,866.34	41,992.82
Clinton	11,984.73	26,614.50	5,992.35	17,977.11	5,992.34	53,178.00	.....	5,992.34	.....	.....	127,731.37
Crawford	17,973.14	39,102.27	8,986.57	13,479.85	8,986.57	93,694.69	4,374.08	8,986.57	.....	47,462.51	243,015.65
Crawford	6,438.50	16,529.34	6,269.16	9,179.22	3,359.11	46,297.03	9,238.55	.....	.....	450.79	97,759.70

1877.]

REPORT OF THE AUDITOR OF STATE.

75

STATEMENT "F"—CONTINUED.

76

REPORT OF THE AUDITOR OF STATE.

[No. 3.]

1871.]

REPORT OF THE AUDITOR OF STATE.

77

COUNTIES.

	State Tax.	County Tax.	Insane Hos.	Bridge Tax.	County Sel.	District Sel.	Road Tax.	Special Tax.	Judgment Tax.	Corporation	Total Tax.
Dallas.....	\$ 9,485.38	\$ 20,629.41	\$.....	\$ 14,228.04	\$ 4,742.62	\$ 63,446.17	\$ 5,798.84	\$.....	\$ 9,485.41	\$ 1,976.18	\$ 129,787.05
Davis.....	8,534.13	17,068.25	2,133.53	8,534.13	4,267.06	29,328.20	1,692.80	19,201.78	887.03	89,067.08	
Decatur.....	6,770.99	13,441.97	1,692.80	8,463.76	3,855.51	32,162.63	3,447.81	4,508.11	2,584.59	71,913.09	
Delaware.....	9,018.23	19,863.68	1,552.59	11,274.09	4,508.11	41,630.99	2,908.12	1,352.39	887.03	99,000.60	
Des Moines.....	20,482.60	38,090.05	5,120.65	5,120.65	10,241.30	58,697.77	2,855.13	4.45	105,020.45	245,543.05	
Dickinson.....	1,228.60	3,909.31	921.45	1,228.60	614.30	10,894.40	1,929.20	946.68	12,897.36	31,509.90	
Dubuque.....	22,620.83	49,018.76	5,655.24	33,931.40	11,310.47	72,593.81	3,118.40	28,276.15	2,707.19	226,525.06	
Emmet.....	1,353.61	4,156.50	338.39	2,030.39	2,030.39	7,917.74	2,794.03	27,460.74	2,707.19	50,788.98	
Fayette.....	10,064.72	22,396.52	2,516.31	7,548.53	5,032.40	46,711.35	5,643.84	5,032.40	1,939.11	106,855.18	
Floyd.....	6,336.52	15,813.07	3,168.18	9,504.61	3,168.18	46,711.74	4,745.47	3,168.18	6,336.36	99,260.88	
Franklin.....	5,222.40	13,056.17	2,611.19	7,833.72	2,611.19	34,052.91	6,265.74	2,611.19	2,065.41	1,390.12	
Freemont.....	9,027.48	28,757.45	2,256.87	9,027.48	4,513.74	63,401.99	3,709.29	5,315.13	4,513.74	3,012.74	
Greene.....	6,015.47	15,908.02	3,002.73	12,026.56	3,002.73	47,554.55	7,300.94	9,018.51	.....	133,535.91
Grundy.....	4,521.85	12,317.08	6,782.73	2,601.91	37,437.56	3,901.96	.....	.....	.....	104,771.77
Guthrie.....	6,715.37	20,146.31	6,715.44	3,357.66	56,097.51	6,705.08	3,508.69	490.83	.....	103,731.89
Hamilton.....	5,258.43	11,446.89	1,314.61	5,258.43	2,629.22	35,736.72	5,525.79	4,601.16	585.90	72,357.15	
Hancock.....	2,724.45	8,336.37	4,086.80	1,362.11	16,678.77	5,677.38	2,724.45	223.31	.....	41,813.64
Hasper.....	6,962.82	15,615.13	3,480.41	10,411.22	3,480.41	47,768.62	5,752.94	3,480.41	1,803.36	98,783.32	
Hardin.....	9,959.87	26,499.69	2,489.96	14,939.81	9,959.87	51,428.44	10,916.01	4,979.93	2,489.96	135,195.45	
Harrison.....	11,468.33	25,284.59	20,099.46	5,734.18	38,787.85	2,394.88	31,537.78	1,531.88	1,036.30	145,633.37	
Henry.....	4,701.61	12,682.62	1,186.16	5,880.81	2,552.32	26,046.73	3,332.19	2,352.32	1,356.38	59,636.18	
Howard.....	2,327.70	6,983.08	581.92	3,491.54	1,163.84	15,935.70	5,007.54	8,146.94	976.45	59,636.18	
Ida.....	2,050.46	6,115.97	254.81	3,057.99	2,038.66	11,268.81	3,274.50	5,094.63	.....	33,155.83
Iowa.....	9,168.64	18,337.28	13,752.94	4,584.32	47,276.52	48,573.42	3,680.27	879.05	4,857.47	130,309.18	
Jackson.....	9,714.92	21,796.87	14,572.40	4,857.47	7,603.60	72,240.94	6,985.30	15,207.00	4,106.10	157,853.37	
Jasper.....	15,207.02	25,489.94	8,701.87	7,003.60	7,003.60	29,905.65	3,956.38	4,857.47	2,853.01	84,930.46	
Jefferson.....	9,249.58	18,154.28	3,468.59	12,718.18	4,621.79	56,385.20	4,583.47	7,402.69	30,095.10	167,909.50	
Johnson.....	14,805.49	25,026.85	3,701.41	18,507.01	7,402.68	42,958.88	1,892.83	9,746.84	6,157.88	102,727.96	
Jones.....	9,747.50	19,405.00	4,873.75	14,621.25	4,873.75	50,393.88	1,892.83	9,746.84	9,354.15	113,975.65	
Keokuk.....	9,746.84	21,783.18	14,620.26	4,873.41	50,393.88	1,892.83	9,746.84	9,354.15	1,296.23	77,921.39	
Kossuth.....	3,741.68	9,818.63	935.42	5,612.47	1,870.86	35,508.38	7,312.71	1,870.86	.....	.....
Lee.....	17,878.95	38,280.90	8,939.47	13,409.20	8,939.47	68,376.44	2,047.67	94,394.75	.....	252,296.85
Linn.....	18,162.78	35,365.37	4,540.69	27,244.17	9,081.39	77,253.25	6,156.81	6,224.85	6,224.85	184,029.31	
Louisa.....	7,455.20	23,858.58	1,863.80	5,591.40	3,727.60	22,765.03	1,964.70	931.90	18,638.09	88,066.05	
Lucas.....	7,201.17	17,466.12	1,863.80	7,201.18	3,600.90	31,729.93	3,194.76	.....	1,330.73	71,754.49
Lyon.....	3,186.19	6,328.42	3,164.26	3,164.25	15,971.67	6,333.01	4,211.86	15,581.61	.....	55,471.30
Madison.....	9,778.46	21,489.98	2,444.61	9,778.46	4,899.23	47,041.52	3,521.30	29,337.47	5,417.10	133,701.31	
Mahaska.....	12,481.76	21,343.33	18,722.82	6,240.81	64,872.65	3,822.21	6,210.83	12,888.45	12,888.45	146,612.86	
Marion.....	11,888.58	17,718.22	2,972.15	17,832.84	5,944.30	48,545.94	5,537.17	8,916.45	5,388.43	124,744.08	
Marshall.....	10,953.64	24,066.75	2,738.41	13,692.11	5,476.82	68,873.47	3,787.15	7,091.01	16,105.37	152,877.73	
Mills.....	8,523.49	26,828.97	4,261.75	12,785.24	4,261.75	29,707.24	3,747.88	4,265.75	1,635.02	96,017.09	
Mitchell.....	5,399.12	17,458.84	1,549.72	8,098.57	2,699.49	30,363.13	3,710.74	2,874.59	9,448.1	82,067.27	
Monona.....	4,897.14	12,788.87	6,121.14	4,897.16	2,448.57	29,805.04	5,805.75	152.85	915.21	62,412.73	
Monroe.....	7,345.28	16,148.67	1,836.32	7,345.28	3,672.64	27,942.76	3,132.61	3,672.64	2,748.93	73,845.03	
Montgomery.....	7,141.31	22,786.49	10,711.97	10,711.97	3,570.69	47,819.31	4,889.78	8,924.86	4,369.35	113,841.99	
Muscatine.....	12,416.48	27,087.41	4,656.18	6,208.24	63,033.84	1,732.05	7,700.96	24,832.96	106.01	147,728.12	
O'Brien.....	1,608.07	4,824.22	2,412.11	2,412.11	27,646.44	3,251.68	101.56	35,779.63	106.01	78,141.83	
Osceola.....	1,555.05	4,665.08	2,332.54	2,332.54	19,589.65	2,959.05	.....	19,437.79	.....	52,871.70
Page.....	9,084.02	18,168.04	2,271.00	11,355.02	4,542.01	49,391.84	3,982.71	3,613.00	.....	162,317.64
Palo Alto.....	1,935.86	5,807.58	2,903.80	967.94	23,366.93	4,389.67	967.94	.....	.....	40,339.42
Plymouth.....	5,240.97	16,394.46	1,964.60	7,530.98	2,620.30	37,515.95	9,174.62	6,590.80	.....	87,326.68
Pocahontas.....	2,366.06	7,153.17	2,385.12	3,577.53	1,192.46	17,124.73	4,275.71	2,885.04	.....	40,480.82
Polk.....	21,485.72	46,739.94	5,371.43	32,228.58	115,263.35	10,742.86	6,965.96	17,792.53	66,544.27	339,605.24	
Pottawattamie.....	18,578.73	39,724.97	4,644.66	18,578.73	9,289.35	98,069.98	12,331.95	10,070.15	53,616.66	26,652.54	
Poweshiek.....	12,441.19	26,849.45	6,215.73	12,430.13	6,215.73	60,663.33	5,175.98	12,848.67	4,533.55	147,373.76	
Ringold.....	5,525.16	11,989.31	5,525.16	5,525.16	2,762.60	37,784.85	4,480.76	.....	602.58	68,670.42
Sac.....	3,966.87	11,426.94	1,913.85	1,913.85	31,705.61	5,774.05	11,483.03	138.85	.....	68,814.06
Scott.....	21,136.37	34,943.09	5,284.09	10,568.21	18,494.30	39,885.74	6,101.88	18,494.29	39,786.56	250,594.43	
Shelby.....	5,872.29	15,458.84	8,806.50	2,936.50	39,885.74	6,101.88	18,494.29	39,786.56	79,065.41	77,065.41	
Sioux.....	3,456.59	10,278.36	5,139.13	3,426.21	28,387.07	6,666.06	2,569.49	17,130.69	1,914.92	102,635.51	
Story.....	6,957.40	15,822.80	15,383.55	3,478.70	47,947.62	6,547.00	3,461.13	1,914.92	3,124.56	126,386.37	
Tama.....	11,292.80	24,430.12	5,646.40	5,646.40	60,645.29	4,308.00	11,292.80	3,124.56	87,955.82	126,386.37	
Taylor.....	6,517.20	14,403.32	3,258.54	6,517.20	3,258.54	46,087.51	4,042.07	3,258.54	1,592.40	87,955.82	
Union.....	6,880.42	16,701.05	6,880.42	6,880.42	37,436.06	37,436.06	.....	1,726.17	.....	74,178.37
Van Buren.....	11,187.31	29,683.19	5,593.66	5,593.66	31,017.42	2,381.69	6,174.01	19,565.98	1,441.83	87,483.10	
Wapello.....	6,919.79	22,113.07	17,414.01	17,414.01	45,328.95	51,587.16	4,255.63	6,174.01	19,565.98	141,968.86	
Warren.....	10,544.20	23,187.71	5,272.10	10,544.20	5,272.10	45,328.95	3,921.15	5,272.10	1,441.83	126,605.41	
Washington.....	11,236.33	19,084.99	5,618.16	11,236.33	5,618.16	39,476.25	2,706.89	16,071.10	44,945.80	155,779.39	
Wayne.....	7,570.85	12,878.45	1,893.15	9,465.97	3,786.32	32,499.44	3,901.35	3,863.32	4,497.52	77,212.60	
Webster.....	7,640.66	24,397.49	11,460.99	8,820.33	48,482.04	9,536.37	3,820.33	13,253.42	1,497.52	127,409.15	
Winnebago.....	1,861.16	5,583.48	465.29	1,861.16	980.58	15,280.01	4,159.94	14,539.98	.....	44,690.60
Winneshto.....	9,573.96	21,749.92	4,786.98	14,360.94	4,786.98	42,005.30	2,065.32	9,715.99	6,380.50	115,265.89	
Woodbury.....	6,919.79	22,113.07	17,414.01	10,570.71	10,570.71	59,587.16	10,296.40	15,639.84	17,793.41	168,737.55	
Worth.....	2,765.28	9,000.34	688.79	2,765.28	2,765.28	18,570.36	2,587.91	688.79	39,062.03	57,450.48	
Wright.....	3,112.75	9,338.23	778.17	4,669.12	1,556.38	21,505.76	4,467.31	3,112.76	.....	.....
Total.....	\$805,890.47	\$1,850,129.39	\$237,883.79	\$952,948.10	\$537,065.67	\$4,192,286.52	\$438,206.88	\$663,241.52	\$471,299.31	\$542,310.74	\$10,699,762.39

STATEMENT "G."

Showing the number of Cattle, Horses, Mules, Sheep and Swine assessed, and the value thereof in the several Counties, for the year 1876.

COUNTIES,	Number of Cattle.	Value of Cattle.	Number of Horses.	Value of Horses.	Number of Mules.	Value of Mules.	Number of Sheep.	Value of Sheep.	Number of Swine.	Value of Swine.	Total Value.
Adair.....	8,655	\$ 130,208	4,848	\$ 182,484	339	\$ 16,374	2,307	\$ 2,965	8,590	\$ 24,906	\$ 363,027
Adams.....	10,735	143,853	4,554	180,740	393	17,820	1,830	1,830	7,628	19,345	363,588
Allamakee.....	13,409	94,344	7,336	190,294	115	3,133	4,210	2,125	9,550	12,693	302,589
Appanoose.....	18,732	264,125	681	314,840	681	30,449	14,303	19,133	12,281	46,596	675,149
Audubon.....	4,064	76,212	1,937	42,302	203	12,550	1,934	423	3,902	16,696	198,573
Benton.....	26,635	353,431	12,840	434,837	682	24,576	1,961	36,687	117,667	932,472	350,566
Black Hawk.....	20,302	132,787	10,142	172,829	340	7,484	2,388	2,225	19,420	26,772	382,089
Boone.....	18,858	151,760	7,499	187,079	485	14,558	2,679	1,920	15,068	7,942	283,636
Bremer.....	17,116	113,693	6,839	138,258	109	2,329	1,970	1,414	11,336	49,267	519,044
Buchanan.....	23,295	220,891	9,058	267,180	319	9,617	3,322	2,089	15,914	2,948	84,539
Buena Vista.....	13,609	105,925	1,855	49,420	101	3,215	362	182	2,511	12,607	319,694
Butler.....	4,728	60,769	1,816	63,153	129	3,584	1,789	556	2,782	6,867	106,388
Calhoun.....	4,777	32,182	3,451	63,978	249	6,440	566	596	6,758	4,321	137,785
Cass.....	13,427	166,876	6,786	155,482	635	21,050	995	1,000	13,594	19,164	363,872
Cedar.....	29,049	292,915	11,087	267,446	722	24,021	5,899	8,066	45,638	121,635	681,083
Cerro Gordo.....	6,336	55,865	3,440	110,352	84	3,260	2,033	1,616	2,099	6,838	175,757
Cherokee.....	5,262	26,777	2,425	101,092	141	7,010	261	294	3,454	5,192	566,228
Chickasaw.....	15,288	131,322	5,879	195,588	143	4,870	2,385	2,281	3,951	4,520	106,281
Clarke.....	15,840	235,834	5,732	245,407	480	25,002	5,023	8,083	11,193	18,177	575,796
Clay.....	8,073	38,522	1,669	69,494	246	4,290	55	45	1,442	69,974	779,693
Clayton.....	19,455	176,363	10,462	330,165	614	24,855	5,514	6,236	15,992	9,432	213,102
Clinton.....	34,613	282,615	12,681	410,949	417	14,448	3,410	2,389	18,436	47,395	650,631
Crawford.....	8,995	82,169	3,803	115,277	2-3	9,935	4,093	3,951	13,227	43,547	614,850
Dallas.....	18,961	279,298	8,049	246,985	697	37,951	4,003	3,951	13,227	43,547	614,850
Davis.....	16,908	242,140	8,040	299,556	956	42,177	14,067	17,430	13,227	43,547	614,850

REPORT OF THE AUDITOR OF STATE.

[No. 3.]

1877.]

REPORT OF THE AUDITOR OF STATE.

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Decatur.....	20,766	232,005	7,351	288,271	583	21,956	9,800	9,701	12,387	36,110	538,043
Delaware.....	23,067	196,381	10,407	161,492	278	9,755	2,902	3,821	18,949	36,403	510,762
Des Moines.....	16,588	212,351	7,710	286,298	616	27,722	6,283	9,263	17,613	48,738	584,372
Dickinson.....	1,895	21,000	784	27,126	39	1,407	251	267	273	788	50,081
Dubuque.....	23,660	206,014	10,966	278,787	533	17,012	6,327	6,805	31,794	63,796	571,414
Emmett.....	2,374	15,883	622	15,329	18	530	606	170	112	32,651	32,651
Fayette.....	22,403	189,181	9,742	359,457	364	14,065	8,439	6,112	11,504	26,184	580,629
Floyd.....	12,189	87,847	6,774	174,607	117	3,889	3,059	1,829	5,344	6,868	274,540
Franklin.....	8,838	54,067	3,629	97,052	130	3,160	1,046	778	8,628	16,278	171,205
Freemont.....	19,061	268,704	7,450	234,438	1,209	46,085	3,352	3,352	18,176	48,820	598,449
Greene.....	9,424	10,731	4,063	116,321	344	13,646	5,773	3,628	9,148	22,116	265,742
Grundy.....	12,525	87,476	6,742	121,429	285	5,738	1,537	747	18,775	16,892	232,192
Guthrie.....	13,765	148,811	5,730	189,656	266	10,683	2,560	2,479	12,932	39,203	391,332
Hamilton.....	11,837	116,012	3,848	166,621	186	8,168	829	516	6,067	9,003	227,320
Hancock.....	1,444	17,940	743	20,932	51	1,410	166	83	461	478	40,893
Hardin.....	13,781	131,128	6,870	211,360	224	6,796	2,559	2,559	15,231	25,890	377,713
Harrison.....	19,314	265,581	6,678	259,220	321	17,145	676	1,087	12,554	31,610	574,643
Henry.....	21,916	297,749	9,380	306,443	809	36,632	10,338	14,963	24,169	114,644	709,831
Howard.....	10,020	80,864	4,352	138,832	83	2,713	771	892	1,874	2,991	226,292
Humboldt.....	5,313	46,828	1,755	51,839	73	2,510	530	474	2,473	2,056	104,627
Iowa.....	1,314	17,635	561	50,539	23	1,430	320	368	1,286	1,867	54,290
Jackson.....	23,974	205,225	9,818	337,325	384	16,077	5,599	4,271	25,684	41,690	605,188
Jasper.....	30,013	401,490	12,731	512,588	1,094	52,751	3,791	3,742	33,256	115,145	1,086,226
Jefferson.....	12,068	166,653	8,867	236,177	640	20,936	12,562	12,563	18,896	40,924	477,223
Johnson.....	28,394	279,855	11,056	352,777	941	39,171	8,988	9,279	39,954	120,397	801,609
Jones.....	26,143	219,302	9,446	282,725	459	16,738	4,843	4,730	33,222	107,638	631,933
Keokuk.....	25,467	300,730	10,568	372,525	658	27,455	7,979	7,839	23,435	59,019	758,222
Kossuth.....	5,514	38,578	1,908	40,327	69	1,823	593	656	739	915	82,567
Lee.....	21,369	238,013	9,117	318,670	994	36,455	1,158	11,211	16,231	43,659	647,388
Linn.....	31,570	245,981	13,544	362,118	746	22,310	5,265	6,966	35,926	110,685	748,670
Louisia.....	21,633	288,613	7,044	241,324	419	18,680	2,672	4,061	18,556	65,779	618,407
Lucas.....	16,004	209,165	6,000	226,439	498	23,432	4,269	3,919	10,519	25,468	498,363
Lyons.....	1,162	8,134	516	7,740	26	494	161	40	533	149	16,557
Madison.....	21,885	295,650	8,671	325,271	821	36,271	8,201	8,901	22,238	58,702	724,195
Mahaska.....	25,197	160,330	10,549	421,110	864	32,139	10,664	19,360	22,311	105,733	482,694
Marion.....	24,255	288,639	8,879	441,409	818	46,485	13,914	17,359	26,740	41,334	830,282
Marshall.....	21,569	202,166	9,794	242,240	425	13,341	3,075	2,296	28,369	63,246	523,289
Mills.....	18,123	208,534	6,837	328,498	644	38,811	1,205	1,200	13,821	52,589	669,632
Mitchell.....	9,495	88,419	6,046	213,453	118	4,740	2,076	2,076	3,145	4,492	313,180
Monona.....	12,609	117,277	3,442	167,560	192	6,192	3,296	3,296	6,771	8,461	242,696
Monroe.....	15,654	230,665	5,753	225,727	477	20,017	8,711	10,348	11,524	46,557	532,694
Montgomery.....	11,737	160,330	5,842	175,856	608	12,739	410	448	22,338	30,136	388,699
Muscatine.....	20,193	212,082	8,877	260,016	638	25,110	2,646	3,873	20,772	49,439	549,639
O'Brien.....	1,768	15,314	1,255	22,572	121	1,325	38	9	291	238	41,458
Osceola.....	1,261	13,775	735	23,020	47	1,855	115	115	246	585	39,330
Page.....	17,753	222,810	8,122	313,411	1,056	46,931	3,861	2,951	18,048	47,888	631,091
Palo Alto.....	6,450	49,889	1,234	27,864	64	1,481	262	154	1,752	2,807	82,195
Plymouth.....	4,202	20,160	2,687	47,314	168	3,060	156	78	2,110	533	71,145
Pocahontas.....	4,599	37,621	1,138	27,830	38	1,045	142	172	2,043	2,533	69,201

STATEMENT "G"—CONTINUED.

COUNTIES.	Number of Cattle.	Value of Cattle.	Number of Horses.	Value of Horses.	Number of Mules.	Value of Mules.	Number of Sheep.	Value of Sheep.	Number of Swine.	Value of Swine.	Total Value.
Polk.....	26,014	\$ 372,686	12,064	\$ 396,127	725	\$ 33,185	4,446	\$ 4,583	21,938	\$ 79,340	\$ 885,921
Pottawattamie.....	20,710	255,836	9,803	357,343	579	29,531	1,046	1,892	14,613	52,169	676,771
Poweshiek.....	25,919	354,527	9,962	359,500	680	28,883	3,767	2,820	19,110	58,217	803,947
Ringgold.....	14,582	204,579	4,544	175,182	497	24,658	2,478	2,893	8,976	39,850	446,962
Sac.....	4,089	39,951	2,002	71,546	158	6,113	1,132	1,070	2,890	7,202	125,883
Scott.....	20,981	247,358	10,194	386,944	911	43,230	2,631	2,715	32,389	44,686	734,933
Shelby.....	8,545	113,970	4,381	173,505	300	13,182	729	957	7,731	21,084	322,698
Sioux.....	2,218	12,352	1,473	20,448	136	1,072					34,772
Story.....	21,404	195,923	6,776	204,410	453	18,074	2,189	1,817	14,678	32,757	452,981
Tama.....	21,844	276,877	11,083	368,364	48	18,394	1,497	2,488	25,313	83,833	752,597
Taylor.....	17,811	204,419	6,799	186,582	504	21,546	2,048	4,735	13,313	48,257	402,387
Union.....	12,529	195,703	4,453	176,297	403	33,023	21,157	32,310	16,252	88,687	741,944
Van Buren.....	18,494	254,369	8,867	336,555	735	32,065	10,808	10,981	15,701	49,838	583,893
Wapello.....	17,213	212,134	8,382	278,875	752	28,574	6,973	10,617	2,307	78,677	903,513
Warren.....	23,855	370,552	9,749	415,093	607	27,785	9,181	9,182	37,283	101,471	689,382
Washington.....	27,262	269,489	10,424	281,455	796	29,890	6,631	6,631	13,681	45,971	678,852
Wayne.....	22,406	282,234	8,211	313,966	669	10,597	1,311	1,321	6,697	13,397	297,794
Webster.....	15,419	185,269	5,381	136,670	392	920	913	485	512	606	58,488
Winnebago.....	4,428	31,789	1,022	24,688	37	4,710	5,101	4,249	4,768	4,818	155,124
Winneshek.....	20,532	135,510	10,808	324,819	132	5,582	1,828	1,786	1,331	2,509	178,918
Woodbury.....	8,288	63,532	3,219	80,264	199	2,680	1,046				117,271
Worth.....	7,201	70,023	2,666	101,920	66						
Wright.....	5,061	48,837	2,093	60,530	77	3,510	200	200	2,294	4,194	
Total.....	1,508,813	\$16,446,016	638,600	\$20,705,572	41,172	\$1,069,015	373,616	\$ 415,921	1,363,129	\$3,587,242	\$42,823,766

STATEMENT "H."

Showing the number of Cattle, Horses, Mules, Sheep, and Swine assessed, and the value thereof in the several Counties for the Year 1877.

COUNTIES.	Number of Cattle.	Value of Cattle.	Number of Horses.	Value of Horses.	Number of Mules.	Value of Mules.	Number of Sheep.	Value of Sheep.	Number of Swine.	Value of Swine.	Total Value.
Adair.....	9,240	\$ 103,889	5,399	\$ 157,705	480	\$ 15,258	1,545	\$ 1,749	10,813	\$ 42,598	\$ 321,199
Adams.....	10,335	96,947	4,903	168,879	409	14,878	1,701	1,695	10,305	26,981	399,380
Allamakee.....	14,092	95,316	7,567	173,019	120	3,650	3,610	1,799	11,400	15,126	288,310
Appanoose.....	16,806	217,922	7,884	280,686	716	29,151	7,908	9,634	12,046	41,571	578,964
Audubon.....	4,677	57,957	2,226	91,819	248	13,150	3,281	440	5,736	18,687	182,053
Benton.....	24,545	329,072	13,237	466,314	633	24,053	1,753	2,622	43,111	152,995	975,056
Black Hawk.....	21,080	126,910	10,179	167,753	316	6,761	2,183	1,918	28,725	48,515	351,887
Boone.....	18,209	109,427	7,689	143,462	476	10,798	2,334	1,442	20,088	33,301	298,490
Bremer.....	15,574	165,259	7,249	147,390	89	1,920	1,691	1,217	16,571	17,499	273,162
Buchanan.....	22,065	216,070	9,030	290,276	802	9,502	2,404	1,944	20,574	78,933	596,725
Buena Vista.....	8,632	31,258	2,271	33,427	85	233	431	426	4,201	4,059	69,403
Butler.....	15,078	106,087	7,300	182,820	142	3,798	1,410	1,012	16,682	32,971	326,688
Cathoun.....	5,682	68,938	1,951	68,689	123	5,745	665	665	3,928	8,375	152,409
Carroll.....	5,755	39,930	4,175	65,163	245	4,635	703	373	11,611	6,878	116,979
Cass.....	12,126	141,523	7,084	161,077	750	23,639	1,511	1,529	19,114	23,139	350,904
Cedar.....	25,518	218,821	11,073	248,376	733	24,255	3,528	4,598	54,169	94,226	590,276
Cerro Gordo.....	7,130	60,827	3,773	119,343	119	4,740	2,148	1,272	4,054	4,773	190,949
Cherokee.....	8,557	41,555	3,007	101,093	176	6,093	1,051	1,051	6,755	13,192	162,984
Chickasaw.....	16,493	141,164	6,155	185,002	127	4,297	1,934	1,927	5,390	10,363	342,753
Clarke.....	12,821	195,534	5,936	225,415	449	21,501	2,846	3,036	12,390	56,790	502,276
Clay.....	3,502	38,655	1,442	46,282	85	3,065	271	240	1,447	3,908	92,150
Clayton.....	19,801	173,871	10,462	316,297	571	21,027	4,906	5,750	21,083	31,540	548,485
Clinton.....	31,660	286,039	13,144	410,836	407	13,335	3,749	1,985	56,409	119,432	832,127
Crawford.....	9,461	95,965	4,444	121,333	277	11,375	5,616	2,896	10,509	10,804	212,573
Dallas.....	19,694	270,098	8,076	320,071	716	35,880	2,257	2,281	22,916	58,442	686,772
Davis.....	15,340	233,490	7,816	252,220	1,051	42,466	4,004	14,594	12,344	40,617	584,938

STATEMENT "H."—CONTINUED.

COUNTIES.	Number of Cattle.	Value of Cattle.	Number of Horses.	Value of Horses.	Number of Mules.	Value of Mules.	Number of Sheep.	Value of Sheep.	Number of Swine.	Value of Swine.	Total Value.
Decatur.....	19,347	\$ 202,250	7,609	\$ 235,590	623	\$ 21,755	8,336	\$ 6,978	14,820	\$ 37,721	\$ 504,294
Delaware.....	24,712	211,888	9,250	231,000	298	8,085	2,630	3,441	26,343	48,997	504,671
Des Moines.....	15,345	153,623	7,820	229,000	689	25,952	5,188	6,169	16,709	50,693	465,437
Dickinson.....	1,888	16,285	616	18,029	30	1,000	372	422	179	438	36,174
Dubuque.....	23,001	191,350	10,508	248,814	536	15,950	5,890	5,846	39,168	64,979	523,939
Emmet.....	2,752	13,295	624	9,375	11	185	1,014	677	207	228	23,700
Fayette.....	21,907	191,893	10,022	327,253	327	13,190	7,512	6,510	14,577	35,634	574,450
Floyd.....	12,919	89,654	7,067	182,152	125	3,362	1,994	1,231	10,913	12,260	288,659
Franklin.....	8,415	52,623	4,382	103,879	157	4,122	1,000	748	12,229	16,653	178,025
Fremont.....	19,573	240,336	7,459	249,813	1,372	51,715	4,687	3,727	22,251	28,319	573,940
Greene.....	10,539	105,421	5,233	119,412	414	14,521	2,847	1,773	12,426	26,269	267,396
Grundy.....	13,156	96,184	7,236	123,722	279	5,664	817	472	28,289	21,423	317,465
Guthrie.....	12,654	108,295	5,855	156,418	324	11,045	1,418	1,253	13,539	38,749	315,690
Hamilton.....	12,495	145,335	4,331	134,892	149	5,439	592	451	7,736	13,048	269,165
Hancock.....	1,992	16,101	855	18,485	59	1,765	231	162	604	1,635	38,148
Hardin.....	12,437	115,156	7,021	193,170	246	7,938	2,399	2,399	18,096	37,180	355,843
Harrison.....	18,550	275,596	9,979	280,368	344	17,540	773	1,208	12,902	30,513	605,223
Henry.....	16,642	199,087	9,238	301,676	887	36,112	8,410	12,206	21,859	86,929	636,010
Howard.....	10,933	92,401	4,658	157,605	76	2,433	906	773	2,774	5,699	258,911
Humboldt.....	5,559	47,190	1,856	54,316	65	2,173	414	539	4,503	5,534	109,552
Ida.....	1,319	14,921	650	31,816	52	3,300	232	232	2,636	2,195	52,434
Iowa.....	24,686	241,085	9,579	284,970	485	16,957	4,756	5,284	27,333	75,747	507,043
Jackson.....	22,067	188,917	9,924	324,554	371	14,112	4,862	3,730	31,256	50,640	581,953
Jasper.....	28,496	357,028	13,217	496,835	1,064	49,097	3,690	3,483	34,764	105,059	1,011,502
Jefferson.....	17,425	133,485	8,733	218,648	672	29,656	10,170	10,175	20,370	37,237	429,201
Johnson.....	26,259	265,820	11,150	357,297	952	41,880	7,260	10,214	46,853	103,428	778,639
Jones.....	25,157	223,082	9,084	290,213	473	17,574	4,436	5,403	39,814	112,446	648,718
Keokuk.....	22,660	245,963	11,136	371,356	691	28,997	5,855	5,490	26,307	61,534	713,421
Kossuth.....	6,757	52,184	2,050	41,072	62	1,455	699	1,588	2,107	2,006	97,675
Lee.....	19,526	229,448	9,060	314,658	1,004	36,730	8,811	9,759	15,384	33,690	624,285
Linn.....	30,869	260,941	13,925	366,200	714	22,473	4,905	5,311	40,763	117,955	772,860

Louisia.....	17,950	\$ 208,565	6,743	\$ 221,203	407	\$ 15,675	2,122	\$ 3,197	19,164	\$ 57,214	\$ 505,984
Lucas.....	14,752	189,089	6,247	214,830	509	21,675	3,577	3,538	11,229	31,902	460,500
Lyon.....	1,188	7,495	562	7,002	34	394	129	32	477	138	15,061
Madison.....	20,242	227,223	8,692	281,366	884	34,588	4,127	5,213	23,670	57,516	608,806
Mahaska.....	23,900	330,467	11,064	423,334	834	35,688	13,150	13,184	27,718	97,634	500,207
Marion.....	21,366	245,233	11,210	412,310	971	46,890	9,713	7,676	28,076	49,672	701,771
Marshall.....	22,582	197,411	10,223	226,590	452	24,855	2,236	1,891	38,854	70,471	509,131
Mills.....	15,754	213,331	7,093	313,356	691	28,997	5,855	5,490	26,307	61,534	713,421
Mitchell.....	9,857	69,006	6,457	178,806	124	4,501	1,355	1,687	4,829	8,648	233,448
Monona.....	13,799	124,191	38,98	116,940	182	5,460	5,367	5,367	10,978	10,978	262,936
Monroe.....	14,847	169,101	5,721	155,120	486	22,760	7,966	8,519	10,851	45,206	490,706
Montgomery.....	10,613	130,227	6,236	151,289	673	19,581	500	517	14,957	21,98	323,012
Muscatine.....	17,837	190,960	8,632	273,316	578	20,355	3,858	3,858	23,880	44,629	533,148
O'Brien.....	1,335	9,678	1,000	13,406	106	1,590	104	53	289	296	24,734
Osceola.....	1,416	10,148	799	18,618	30	930	104	53	289	296	30,045
Page.....	17,674	275,738	8,800	388,281	1,019	54,216	2,900	2,612	23,479	67,343	788,210
Palo Alto.....	6,686	52,283	1,366	27,069	62	1,440	362	196	1,743	2,331	83,239
Plymouth.....	4,591	21,561	2,833	51,732	200	3,920	518	259	3,858	968	78,440
Pocahontas.....	5,006	32,619	1,207	21,427	60	1,369	157	179	2,545	3,529	58,523
Polk.....	23,594	312,703	10,628	396,597	696	33,495	2,894	3,025	27,625	81,557	827,377
Pottawattamie.....	21,302	245,657	10,532	361,339	638	31,050	1,398	2,104	18,683	45,945	689,095
Poweshiek.....	21,524	277,257	10,433	330,587	701	28,546	3,018	2,535	25,390	70,249	799,174
Ringgold.....	14,578	208,222	5,150	208,664	634	31,477	2,711	2,092	13,250	60,413	511,838
Sac.....	19,641	232,809	10,150	385,416	896	40,758	2,268	2,318	36,250	50,960	712,261
Scott.....	9,782	114,390	4,876	163,849	367	17,768	554	609	11,579	38,233	334,909
Shelby.....	2,679	14,804	1,678	22,750	130	1,971	204	93	548	632	40,250
Story.....	20,697	163,479	7,293	190,087	481	18,175	1,680	1,507	20,413	32,802	405,850
Tama.....	22,096	264,280	11,584	366,348	491	20,265	1,677	2,300	35,199	100,287	753,680
Taylor.....	16,569	178,832	7,480	185,027	746	22,440	2,107	2,872	19,549	71,199	400,370
Union.....	11,728	159,439	4,941	182,347	418	21,085	1,092	1,373	10,997	48,457	412,671
Van Buren.....	17,358	188,166	7,896	332,636	764	32,530	1,827	28,351	13,477	67,069	648,832
Wapello.....	16,196	195,500	8,547	279,215	768	31,810	9,584	11,923	17,588	48,971	565,419
Warren.....	21,492	238,009	9,628	305,069	604	28,875	5,181	7,783	26,770	81,056	805,792
Washington.....	23,619	229,975	10,811	279,343	798	27,865	6,204	6,200	40,117	94,209	637,592
Wayne.....	19,949	215,156	8,438	279,810	688	28,364	4,808	4,461	14,451	47,478	575,469
Webster.....	16,508	157,896	5,598	138,632	494	13,987	1,072	1,072	9,457	20,775	312,362
Winnebago.....	4,294	24,092	1,092	39,103	58	2,150	704	554	634	814	81,474
Winnechee.....	19,531	118,674	10,980	267,424	110	3,760	4,537	3,100	13,710	13,812	417,380
Woodbury.....	8,969	65,802	3,751	89,010	283	6,775	2,283	1,193	7,075	7,353	170,133
Worth.....	6,884	63,429	2,936	89,183	69	2,769	1,106	1,351	1,739	2,963	172,285
Wright.....	6,328	59,124	2,098	58,970	89	3,100	171	171	4,650	7,939	129,304
Total.....	1,452,546	\$14,808,841	659,585	\$20,160,263	42,887	\$1,670,154	318,439	\$345,827	1,654,708	\$3,899,301	\$40,914,386

STATEMENT "I."

Showing the number of Live Stock and the assessed value of the same, for a period of eleven years.

YEAR.	No. of Cattle.	Value of Cattle.	No. of Horses.	Value of Horses.	No. of Mules.	Value of Mules.	No. of Sheep.	Value of Sheep.	No. of Swine over 6 months.	Value of Swine.
1867.	686,109	\$ 8,628,941	313,363	\$16,532,925	17,297	\$1,125,410	354,608	\$2,084,476	776,412	\$1,483,245
1868.	721,124	8,708,897	373,029	17,331,004	21,241	1,206,905	1,258,691	1,264,733	632,632	1,062,872
1869.	841,925	10,406,619	422,273	18,917,868	26,259	1,618,071	1,100,708	841,451	679,703	1,692,832
1870.	867,361	11,170,594	449,258	19,172,052	41,639	1,719,873	890,717	639,872	689,382	2,133,005
1871.	887,300	11,827,807	448,398	19,041,289	39,254	1,518,139	657,161	578,741	1,008,671	2,583,681
1872.	1,065,863	13,527,300	488,398	19,491,392	32,010	1,365,474	536,100	513,751	1,241,683	2,521,595
1873.	1,175,017	12,331,897	551,653	18,939,437	32,010	1,365,474	536,100	513,751	1,241,683	2,521,595
1874.	1,322,102	14,598,463	558,520	19,754,401	33,399	1,392,824	470,309	482,208	1,280,014	3,200,736
1875.	1,456,459	15,558,894	593,972	19,810,125	38,673	1,495,025	396,467	413,921	1,365,129	3,587,242
1876.	1,508,813	16,446,016	638,000	20,765,572	41,172	1,609,015	373,616	443,927	1,554,708	3,890,201
1877.	1,452,546	14,898,841	659,385	20,100,293	42,887	1,670,154	318,439	345,827	1,554,708	3,890,201

STATEMENT "J."

Showing the Number of Acres of Land Assessed, the Average Value per Acre, and the Aggregate Valuation after Equalization. Also, the Aggregate Value of Town Property, Railroad Property, and of Personal Property, and of Personal Property, and State Tax thereon, in each county, for the Year 1877.

COUNTIES.	No. Acres of Land.	Reported value per acre.	Equalized value per acre.	Reported value of Lands.	Reported value of Town Lots.	Increase per Cent.	Decrease per Cent.	Reported value of Lands and Town Lots.	Equalized value of Lands and Town Lots.	Value of Personalty.	Value of Railroad Property.	Reported Total Value.	Equalized Total Value.	State Tax at Two Mills on the Dollar.
Adair	337,790	6.30	6.30	2,321,628	119,089	119,089	15	2,440,717	2,440,717	413,218	74,693	2,928,628	2,928,628	5,857.35
Adams	296,978	6.27	7.20	1,675,188	179,999	179,999	15	1,855,178	2,133,453	442,284	338,002	2,635,464	2,913,739	5,827.47
Allamakee	407,818	6.66	6.00	2,714,950	330,213	330,213	10	3,045,163	2,740,647	549,426	138,729	3,733,318	3,428,802	6,857.60
Appanoose	322,140	6.74	7.41	2,182,091	384,804	384,804	10	2,566,895	2,825,584	1,137,817	226,935	3,931,647	4,188,336	8,376.67
Audubon	288,576	7.10	5.98	2,014,243	28,367	28,367	20	2,042,610	1,974,088	242,127	None	2,284,737	1,876,215	3,732.43
Benton	446,867	10.66	9.07	4,762,576	903,055	903,055	15	5,670,631	5,075,215	1,606,717	409,754	7,687,102	6,091,686	12,183.37
Black Hawk	353,087	7.12	9.25	2,522,663	868,375	868,375	30	3,391,038	4,408,347	702,671	300,380	4,394,089	5,411,398	10,822.70
Boone	356,946	6.04	7.24	2,156,717	384,310	384,310	20	2,541,027	3,049,231	543,008	311,168	3,395,203	3,903,407	7,906.81
Bremer	274,577	6.60	7.59	1,821,712	180,594	180,594	15	2,002,306	2,302,651	513,883	75,130	2,591,319	3,591,664	7,183.33
Buchanan	352,318	9.46	8.80	3,334,358	697,867	697,867	07	4,032,225	3,749,970	1,116,934	220,055	5,369,214	5,088,059	10,173.91
Buena Vista	327,943	4.17	4.17	1,247,525	120,893	120,893	00	1,368,418	1,368,418	138,986	139,755	1,647,159	1,647,159	3,294.31
Butler	396,263	5.64	6.76	2,065,783	210,070	210,070	20	2,275,853	2,731,023	477,812	221,325	2,974,900	3,430,160	6,860.32
Calhoun	351,133	3.99	3.80	1,400,666	33,683	33,683	05	1,434,349	1,363,132	199,415	81,675	1,715,438	1,644,221	3,288.44
Carroll	366,610	4.73	5.67	1,735,080	194,100	194,100	20	1,929,180	2,315,016	258,251	289,346	2,456,777	2,842,613	5,685.23
Cass	358,893	8.83	8.39	3,172,565	327,689	327,689	05	3,500,254	3,325,242	623,552	301,414	4,434,217	4,259,205	8,518.41
Cedar	356,202	10.61	10.61	3,777,889	389,253	389,253	00	4,167,142	4,167,142	1,215,779	417,402	5,800,323	5,800,323	11,660.65
Cerro Gordo	360,963	5.16	6.18	1,891,932	224,691	224,691	20	2,086,623	2,503,949	301,115	239,958	2,627,096	3,045,020	6,099.04
Cherokee	351,539	4.35	4.35	1,510,588	147,227	147,227	00	1,657,810	1,657,810	266,733	163,900	2,088,443	2,088,443	5,176.89
Chickasaw	315,338	5.41	6.22	1,706,075	154,747	154,747	15	1,860,822	2,139,945	404,408	113,270	2,468,500	2,747,623	5,495.25
Clarke	274,735	7.91	7.91	2,172,951	330,506	330,506	00	2,503,457	2,503,457	773,388	253,450	3,506,295	3,506,295	7,192.59
Clay	224,652	3.23	3.07	728,158	19,500	19,500	05	747,658	708,376	117,617	None	865,275	826,993	1,751.90
Clayton	483,988	6.24	7.48	3,023,804	635,125	635,125	20	3,658,929	4,390,713	1,238,575	363,449	5,310,953	6,042,737	12,085.57
Clinton	428,505	10.39	10.90	4,452,224	1,093,218	1,093,218	05	5,545,442	6,452,714	1,718,854	745,282	8,609,578	8,916,850	17,833.70
Crawford	456,752	4.80	5.28	2,180,196	128,873	128,873	10	2,309,069	2,539,975	312,008	334,536	2,955,613	3,186,519	6,373.03

STATEMENT "J"—CONTINUED.

COUNTIES.	No. Acres of Land.	Reported value per Acre.	Equalized Value per Acre.	Reported Value of Lands.	Reported Value of Town Lots.	Increase per Cent.	Decrease per Cent.	Reported Value of Lands and Town Lots.	Equalized Value of Lands and Town Lots.	Value of Personality.	Value of Railroad Property.	Reported Total Value.	Equalized Total Value.	State Tax at Two Mills on the Dollar.
Dallas	376,002	\$ 8.05	\$ 8.85	\$ 3,028,965	\$ 327,806	10	5	\$ 3,356,771	\$ 3,692,118	\$ 1,187,248	\$ 284,892	\$ 4,829,611	\$ 5,164,258	\$ 10,328.51
Davis	316,213	7.34	7.70	2,321,735	234,738	05	5	2,556,473	2,684,297	1,061,005	211,720	3,896,198	3,956,022	7,912.04
Decatur	336,082	4.96	6.44	1,667,657	107,141	30	5	1,774,798	2,421,236	834,461	56,611	2,755,870	3,315,318	6,630.63
Delaware	360,676	7.70	8.85	2,778,411	333,345	15	5	3,111,756	3,578,518	875,014	245,135	4,231,905	4,698,667	9,397.33
Des Moines	253,941	12.13	13.84	3,079,821	3,206,331	10	5	6,286,152	6,915,797	2,461,539	573,325	9,121,016	9,749,631	19,499.26
Dickinson	191,757	2.70	2.70	517,372	8,408	...	...	525,780	527,780	47,721	None.	9,137,013	9,137,013	1,147.00
Dubuque	376,198	8.24	9.06	3,002,502	2,975,285	10	5	5,977,787	6,575,565	2,267,058	291,390	8,539,235	9,137,013	18,274.03
Emmet	224,726	1.95	2.44	439,347	6,046	25	5	445,393	556,741	28,155	None.	473,548	584,896	1,169.79
Fayette	456,586	6.94	7.96	3,081,491	347,245	20	5	3,428,736	4,054,483	1,089,988	187,350	4,650,974	5,331,821	10,663.64
Floyd	309,848	6.51	7.51	2,026,343	333,035	15	5	2,359,378	2,718,288	529,573	225,550	3,114,594	3,468,411	6,936.82
Franklin	361,663	6.13	6.74	2,218,884	88,173	10	5	2,307,057	2,537,752	262,548	106,283	2,675,888	2,906,583	5,813.17
Fremont	319,953	8.00	8.40	2,559,594	329,702	5	5	2,889,296	3,033,761	924,511	303,326	4,121,133	4,265,698	8,531.40
Greene	390,310	5.75	6.32	2,074,332	199,231	10	5	2,273,563	2,419,903	314,327	334,406	2,242,529	2,435,255	6,503.77
Grundy	313,562	6.09	6.69	1,912,251	15,016	10	5	1,927,267	2,119,903	495,415	239,673	2,880,110	3,251,8	4,870.51
Guthrie	382,874	5.03	6.29	1,925,671	219,151	25	5	2,144,822	2,681,027	495,415	239,673	2,880,110	3,251,8	4,870.51
Hamilton	362,193	4.12	4.94	1,503,353	205,636	20	5	1,708,989	2,050,785	399,823	127,600	2,236,412	2,578,308	5,156.42
Hancock	359,693	3.09	3.67	1,113,006	32,690	20	5	1,145,696	1,374,834	48,998	84,840	1,274,531	1,403,672	3,007.84
Hardy	437,450	3.87	4.68	1,717,931	391,606	20	5	2,509,537	3,011,443	643,416	237,612	3,390,565	3,892,471	7,784.94
Harrison	268,162	10.75	10.75	2,884,028	339,670	5	5	3,060,453	3,244,976	817,467	426,471	4,334,391	4,488,914	8,977.83
Henry	290,420	7.06	6.71	2,115,149	254,835	5	5	3,072,837	3,672,837	1,086,391	243,500	5,603,328	5,603,328	10,206.66
Howard	257,525	3.28	3.60	845,224	37,808	10	5	883,122	971,434	420,041	141,041	2,931,429	2,812,930	5,625.86
Humboldt	266,422	3.60	3.60	859,121	2,167	...	...	861,288	861,288	60,571	None.	1,912,822	1,912,822	2,202.27
Iowa	355,689	8.75	8.32	3,111,166	239,788	5	5	3,380,952	3,211,905	1,081,384	284,308	4,746,444	4,777,507	9,155.19
Jackson	402,678	7.47	7.47	3,010,704	598,995	...	...	3,609,699	3,609,699	1,148,857	217,050	4,975,606	4,975,606	9,951.21
Jasper	457,940	9.24	10.16	4,178,726	617,641	5	5	4,796,367	5,276,004	1,748,347	516,375	7,061,089	7,540,726	15,081.55
Jefferson	278,804	10.92	10.38	2,963,522	413,010	5	5	3,439,532	3,961,856	989,928	306,408	4,819,868	4,648,192	9,206.38
Johnson	388,927	10.62	10.62	4,122,422	1,392,536	...	...	5,514,778	5,514,778	1,623,871	391,398	7,53,047	7,530,047	15,060.09
Jones	354,737	9.46	9.46	3,359,480	548,724	...	...	3,908,204	4,183,083	290,070	5,881,357	5,881,357	10,762.71	10,762.71
Keokuk	366,843	8.79	8.79	3,217,261	315,733	...	...	3,532,996	3,532,996	1,441,776	77,190	5,051,962	5,051,962	10,103.92
Kossuth	509,021	3.21	3.05	1,633,577	76,381	5	5	1,709,958	1,624,461	152,715	44,065	1,906,738	1,821,241	3,642.48
Lee	322,203	10.35	9.84	3,336,581	3,103,578	5	5	6,440,159	6,118,152	2,242,570	352,112	9,033,841	9,711,834	19,423.67
Linn	451,352	11.12	11.12	5,128,182	2,092,313	...	...	7,220,495	7,220,495	1,788,292	502,045	9,570,832	9,570,832	19,141.66
Louisia	251,084	8.94	8.94	2,246,289	200,682	...	...	2,446,971	2,446,971	806,735	282,578	3,750,244	3,750,244	7,500.49
Lucas	276,411	7.23	7.95	1,988,046	306,551	10	5	2,294,597	2,535,716	726,407	367,298	3,308,775	3,626,941	7,253.88
Lyon	276,176	8.14	8.22	2,027,693	18,736	20	5	2,046,429	833,071	20,660	None.	1,061,999	858,731	1,707.46
Madison	357,633	6.80	8.62	2,469,208	391,438	25	5	2,860,646	3,575,807	1,087,076	129,126	4,076,848	4,792,069	9,584.61
Mahaska	358,703	10.44	10.44	3,743,765	803,978	...	...	4,547,743	4,547,738	1,771,948	278,977	6,598,663	6,598,663	13,197.33
Marion	370,666	7.55	9.81	2,808,655	588,632	30	5	3,397,287	4,116,472	1,610,638	180,682	5,218,607	6,227,792	12,475.58
Marshall	369,062	7.24	9.05	2,638,466	675,062	25	5	3,313,528	4,160,135	920,568	385,717	4,634,393	5,461,420	10,932.84
Mills	272,217	8.02	8.42	2,183,442	300,938	5	5	2,484,380	2,610,689	1,185,402	1,191,874	3,816,199	4,032,388	8,062.38
Mitchell	295,747	6.50	7.15	1,924,311	226,561	10	5	2,150,872	2,365,962	402,065	269,163	2,861,104	3,030,127	6,080.67
Monona	410,204	3.77	4.14	1,544,920	83,185	10	5	1,628,114	1,700,925	317,437	84,975	2,030,526	2,093,337	4,187.21
Monroe	275,642	7.01	7.36	1,933,383	302,282	5	5	2,235,665	2,347,427	927,539	415,799	3,578,983	3,690,765	7,381.53
Montgomery	268,839	9.45	8.51	2,541,223	386,314	10	5	2,927,537	2,634,784	594,318	358,438	3,880,291	3,587,578	7,175.08
Muscogee	266,148	11.80	11.80	3,138,505	1,265,538	...	...	4,403,963	4,403,963	1,398,628	617,091	6,420,282	6,420,282	12,840.56
O'Brien	258,420	3.00	2.85	775,260	9,854	5	5	785,114	745,559	28,441	21,816	835,601	796,316	1,592.69
Osceola	203,605	2.98	2.93	606,640	27,975	...	...	634,615	634,615	54,416	59,367	746,766	746,766	1,493.79
Page	335,793	10.38	8.84	3,485,844	478,945	15	5	3,964,789	3,570,072	1,310,564	76,706	5,352,119	4,757,402	9,514.89
Palo Alto	255,000	3.06	3.06	774,973	21,283	...	...	796,258	796,258	105,039	None.	904,327	904,327	1,802.65
Plymouth	567,409	4.51	4.96	2,287,038	161,003	10	5	2,448,041	2,203,707	148,031	239,110	2,855,804	2,610,938	5,221.88
Pocahontas	335,297	2.81	3.37	932,592	9,275	20	5	941,867	1,130,139	64,421	53,900	1,060,188	1,248,260	2,496.52
Polk	368,445	13.85	12.68	4,919,096	4,126,122	5	5	9,045,208	8,502,948	1,949,555	501,381	11,496,144	11,043,884	22,687.77
Pottawattamie	586,100	6.76	7.43	4,064,064	2,703,291	10	5	6,767,355	7,444,090	1,427,075	814,008	9,008,438	9,686,173	19,370.35
Poweshiek	370,259	8.88	8.44	3,286,490	401,358	5	5	3,687,848	3,503,456	1,156,791	390,636	5,244,275	5,059,833	10,119.77
Ringgold	345,724	6.01	6.01	2,087,926	72,519	...	...	2,160,445	2,160,445	690,461	None.	2,850,906	2,850,906	5,701.81
Sac	371,554	6.61	4.88	1,709,310	38,915	5	5	1,748,225	1,659,126	402,065	269,163	2,861,104	2,861,104	5,720.21
Scott	270,684	17.33	16.47	4,546,788	3,894,391	...	...	8,441,179	7,830,097	2,187,556	259,023	10,688,691	10,017,586	20,055.17
Shelby	376,197	6.94	6.25	2,611,310	87,188	10	5	2,698,498	2,428,619	432,774	72,433	3,204,705	2,944,586	5,899.71
Sioux	433,612	3.88	2.91	1,684,526	19,955	25	5	1,704,481	1,278,361	68,620	72,831	1,845,932	1,419,812	2,899.62
Story	355,081	6.75	7.42	2,397,912	231,334	10	5	2,629,246	2,892,170	622,821	276,338	3,528,408	3,791,332	7,582.66
Tama	469,400	8.47	8.89	3,899,843	497,421	5	5	4,397,264	4,617,127	1,185,325	302,654	5,885,243	6,105,106	12,210.21
Taylor	536,145	6.91	7.60	2,323,932	334,700	10	5	2,658,632	2,924,495	707,498	148,364	3,544,694	3,750,557	7,501.11
Union	266,513	7.89	7.89	2,101,961	451,436	...	...	2,553,397	2,553,397	667,047	366,227	3,587,171	3,587,171	7,174.34
Van Buren	420,434	10.85	10.85	4,646,986	3,673,749	...	...	8,320,735	8,320,735	2,405,801	258,500	10,985,036	10,985,036	21,970.07
Wapello	288,284	8.74	9.61	2,514,224	1,510,783	10	5	4,025,007	4,240,507	1,518,884	539,061	5,999,955	6,395,455	12,790.91
Warren	358,551	12.37	9.28	4,433,460	355,927	25	5	4,789,387	5,092,010	1,317,318	91,805	6,198,510	5,001,163	10,002.33
Washington	358,942	9.35	9.35	3,357,326	477,246	...	...	3,834,572	3,834,572	1,546,319	215,554	5,596,445	5,596,445	11,192.69
Wayne	333,354	7.31	6.98	2,477,512	233,332	5	5	2,689,874	2,546,831	1,008,697	114,405	3,893,886	3,669,843	7,399.89
Webster	450,310	5.20	5.20	2,341,234	421,578	...	...	2,762,812	2,762,812	519,040	228,190	3,501,896	3,501,896	7,003.61
Winnebago	248,880	5.30	5.30	1,310,880	4,824	1,315,704	1,315,704	875,904	None.	991,150	991,150	1,982.30
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STATEMENT "K."

Showing the amount of fees received from Life and Accident Insurance Companies, transacting business in Iowa, from the 1st day of November, 1875, to the 1st day of October, 1877.

COMPANIES.	LOCATION.	AMOUNT.
Aetna.....	Connecticut.....	\$ 76.00
Alliance Mutual.....	Kansas.....	128.00
Brooklyn.....	New York.....	26.00
Centennial Mutual.....	Iowa.....	212.50
Charter Oak.....	Connecticut.....	134.00
Chicago.....	Illinois.....	190.00
Connecticut Mutual.....	Connecticut.....	106.00
Continental.....	Connecticut.....	62.00
Continental.....	New York.....	36.00
Equitable.....	Iowa.....	68.00
Equitable of the U. S.....	New York.....	124.00
Germania.....	New York.....	96.00
Globe Mutual.....	New York.....	28.00
Hartford Accident.....	Connecticut.....	126.00
Hartford Life & Annuity.....	Connecticut.....	49.00
Home.....	New York.....	64.00
Homeopathic Mutual.....	New York.....	110.00
Iowa.....	Iowa.....	265.50
John Hancock Mutual.....	Massachusetts.....	48.00
Life Association of America.....	Missouri.....	82.00
Manhattan.....	New York.....	72.00
Massachusetts Mutual.....	Massachusetts.....	60.00
Metropolitan.....	New York.....	54.00
Missouri Valley.....	Kansas.....	224.00
Mutual Benefit.....	New Jersey.....	173.00
Mutual.....	New York.....	298.00
National Life of the U. S.....	D. C.....	90.00
National.....	Vermont.....	26.00
New England Mutual.....	Massachusetts.....	62.00
New York.....	New York.....	82.00
Northwestern Mutual.....	Wisconsin.....	174.00
Pacific Mutual.....	California.....	84.00
Penn Mutual.....	Pennsylvania.....	96.00
Phoenix Mutual.....	Connecticut.....	140.00
Protection.....	Illinois.....	52.00
Railway Passenger.....	Connecticut.....	620.00
Security L. & A.....	New York.....	34.00
Travelers.....	Connecticut.....	352.00
Union Central.....	Ohio.....	92.00
Union Mutual.....	Maine.....	104.00
United States.....	New York.....	28.00
Universal.....	New York.....	52.00
Washington.....	New York.....	82.00
Total fees from Life Companies.....		\$5,082.00

STATEMENT "L."

Showing the amount of fees received from Fire and Marine Insurance Companies transacting business in Iowa from the first day of November, 1875, to the first day of October, 1877.

COMPANIES.	LOCATION.	AMOUNT.
Aetna.....	Hartford.....	\$ 682.00
Alliance.....	Massachusetts.....	84.00
Amazon.....	Ohio.....	266.00
American.....	Illinois.....	1,784.00
American.....	Pennsylvania.....	172.00
American Central.....	Missouri.....	660.00
Amity.....	New York.....	68.00
Armenia.....	Pennsylvania.....	40.00
Atlantic.....	New York.....	176.00
Atlantic F. & M.....	Rhode Island.....	208.00
Atlas.....	Connecticut.....	308.00
Bangor.....	Maine.....	179.00
Brewers'.....	Wisconsin.....	34.00
British America.....	Canada.....	226.00
Buffalo German.....	New York.....	62.00
Burlington.....	Iowa.....	214.00
Citizens.....	Missouri.....	172.00
Citizens.....	New Jersey.....	292.00
Clay F. & M.....	Kentucky.....	70.00
Commercial.....	Missouri.....	344.00
Commercial Union.....	England.....	166.00
Commerce.....	New York.....	68.00
Commonwealth.....	Massachusetts.....	134.00
Connecticut.....	Connecticut.....	216.00
Continental.....	New York.....	752.00
Davenport Fire.....	Iowa.....	2.50
Equitable.....	Tennessee.....	239.00
Equitable F. & M.....	Rhode Island.....	208.00
Fairfield.....	Connecticut.....	94.00
Faneuil Hall.....	Massachusetts.....	230.00
Farmers'.....	Iowa.....	226.50
Farmers' & Drivers'.....	Kentucky.....	90.00
Fire Association.....	Pennsylvania.....	190.00
Fireman's Fund.....	California.....	390.00
Firemens'.....	Ohio.....	137.00
Franklin.....	Pennsylvania.....	206.00
Franklin F. & M.....	Missouri.....	212.00
French Insurance Corporation.....	France.....	148.00
German.....	Illinois.....	470.00
German American.....	New York.....	574.00

STATEMENT "L"—CONTINUED.

COMPANIES.	LOCATION.	AMOUNT.
Germania	New Jersey.....	130.00
Germania	New York.....	318.00
German Mutual.....	Iowa.....	12.00
Girard	Pennsylvania.....	288.00
Glens' Falls.....	New York.....	108.00
Globe	Illinois.....	4.00
Guaranty	New York.....	112.00
Hamburg Bremen.....	Germany.....	88.00
Hanover	New York.....	318.00
Hawkeye	Iowa.....	590.00
Hartford	Connecticut.....	1,232.00
Home	Ohio.....	372.00
Home	New York.....	1,112.00
Homestead.....	New York.....	250.00
Howard	New York.....	72.00
Hudson	New Jersey.....	203.00
Humboldt.....	New Jersey.....	214.00
Imperial.....	England.....	262.00
Insurance Co. of North America.....	Pennsylvania.....	522.00
Iowa State.....	Iowa.....	117.50
Jefferson.....	Missouri.....	176.00
Kansas.....	Kansas.....	4.00
Lancashire	England.....	118.00
Liverpool and London and Globe.....	England.....	184.00
London Assurance Corporation.....	England.....	118.00
Manhattan	New York.....	138.00
Manufacturers F & M.....	Massachusetts.....	70.00
Mercantile Mutual.....	New York.....	106.00
Merchants	New Jersey.....	288.00
Merchants	Rhode Island.....	208.00
Meriden	Connecticut.....	146.00
Milwaukee Mechanics.....	Wisconsin.....	191.00
Mississippi Valley.....	Tennessee.....	161.00
Mobile Fire Department.....	Alabama.....	125.00
Mutual Hail	Wisconsin.....	162.00
National.....	Connecticut.....	148.00
Newark City.....	New Jersey.....	162.00
New York City.....	New York.....	58.00
Niagara.....	New York.....	472.00
North British and Mercantile.....	England.....	474.00
Northern Assurance.....	England.....	292.00
Northern	New York.....	78.00
Northwestern National.....	Wisconsin.....	346.00
Orient	Connecticut.....	200.00
Oswego and Onondaga.....	New York.....	70.00
Paterson	New Jersey.....	163.00

STATEMENT "L"—CONTINUED.

COMPANIES.	LOCATION.	AMOUNT.
Pennsylvania	Pennsylvania.....	\$ 256.00
Peoples (Newark).....	New Jersey.....	290.00
Peoples (Trenton).....	New Jersey.....	137.00
Peoples.....	Tennessee.....	40.00
Phenix	New York.....	782.00
Philadelphia	Pennsylvania.....	69.00
Phenix	Connecticut.....	778.00
Providence Washington.....	Rhode Island.....	210.00
Queen	England.....	80.00
Reading	Pennsylvania.....	119.00
Residence.....	Ohio.....	136.00
Resolute	New York.....	68.00
Revere	Massachusetts.....	64.00
Rochester German.....	New York.....	90.00
Roger Williams.....	Rhode Island.....	100.00
Royal	England.....	288.00
Royal Canadian.....	Canada.....	224.00
Scottish Commercial.....	Scotland.....	294.00
Security	Connecticut.....	79.00
Shawmut	Massachusetts.....	234.00
Springfield F. & M.....	Massachusetts.....	572.00
Standard	New Jersey.....	298.00
Standard	New York.....	108.00
State	Iowa.....	271.00
St. Joseph F. & M.....	Missouri.....	204.00
St. Louis.....	Missouri.....	172.00
St. Nicholas.....	New York.....	74.00
St. Paul F. & M.....	Minnesota.....	318.00
Sun	Philadelphia.....	101.00
Trade	New Jersey.....	57.00
Traders.....	Illinois.....	260.00
Union	Pennsylvania.....	53.00
Watertown.....	New York.....	484.00
Westchester.....	New York.....	198.00
Western Assurance.....	Canada.....	254.00
Total fees from Fire Companies.....		\$29,478.50
Total fees from Life Companies.....		5,082.00
Total from all other sources.....		1.00
Grand Total.....		\$34,561.50

STATEMENT "M."

Showing the amount of taxes paid by Life and Accident Insurance Companies being two and one-half per cent on premiums received in Iowa, for the years 1875 and 1876.

NAME OF COMPANY.	Tax of 1875.	Tax of 1876.	Total.
Ætna	\$ 1,326.24	\$ 1,220.48	\$ 2,546.72
Alliance Mutual.....	135.96		135.96
Brooklyn	30.25		30.25
Charter Oak.....	1,945.50	1,496.23	3,441.73
Chicago	185.50	361.30	546.80
Connecticut Mutual	1,737.69	3,114.91	4,852.60
Continental (Conn.)		74.98	74.98
Continental (N. Y.).....	487.54		487.54
Equitable (N. Y.).....	784.70	1,446.14	2,230.84
Germania	204.00	242.28	446.28
Globe Mutual		27.27	27.27
Hartford Accident	35.47		35.47
Home.....	99.66	54.24	153.90
Homœopathic Mutual	2.04	20.25	22.29
John Hancock Mutual.....	39.94	22.91	62.85
Life Association of America	582.83		582.83
Manhattan	44.05	23.02	67.07
Massachusetts Mutual	106.94	193.37	300.31
Metropolitan	113.34	91.82	205.16
Missouri Valley	191.29	182.95	374.24
Mutual Benefit.....	1,160.10	1,564.16	2,724.26
Mutual.....	3,410.59	3,268.42	6,679.01
National of the U. S. (D. C.)	98.99	115.30	214.29
National (Vt.).....		42.36	42.36
New England Mutual.....	483.21	563.05	1,046.26
New York	640.08	555.86	1,195.94
Northwestern Mutual.....	4,036.28	3,302.81	7,339.09
Pacific Mutual	16.30	13.80	30.10
Penn Mutual.....	39.33	124.72	164.05
Phoenix Mutual	678.33	710.65	1,388.98
Protection	212.90		212.90
Railway Passenger Assurance.....	75.55	88.94	164.49
Security.....	1,261.39		1,261.39
Travelers	363.14	476.78	839.92

STATEMENT "M"—CONTINUED.

NAME OF COMPANY.	Tax of 1875.	Tax of 1876.	Total.
Union Central.....	\$ 248.83	\$ 246.60	\$ 495.43
Union Mutual.....	142.28	180.98	323.26
United States		4.46	4.46
Universal	50.94	68.85	119.79
Washington	773.75	661.19	1,434.94
Totals.....	\$ 21,744.93	\$ 20,561.08	\$42,306.01

STATEMENT "N."

Showing the amount of taxes paid by Fire and Marine Insurance Companies, being two and one-half per cent. on premiums received in Iowa, for the years 1875 and 1876.

NAME OF COMPANY.	Tax of 1875.	Tax of 1876.	Total.
Ætna	\$ 2,437.01	\$ 2,123.97	\$ 4,560.98
Amazon	445.12	349.17	794.29
American (Ills.)	2,046.32	1,603.66	3,649.98
American (Pa.)	296.87	416.60	713.47
American Central	555.33	466.60	1,021.93
Armenia	818.92		818.92
Atlantic (N. Y.)		51.95	51.95
Atlantic F. & M. (R. I.)	19.00	18.84	37.84
Atlas	182.39	124.91	307.30
Bangor		36.55	36.55
Brewers	162.92		162.92
British America	61.02	282.22	343.24
Citizens (N. J.)	226.78	112.54	339.32
Citizens (Mo.)	149.24	168.94	318.18
Clay F. & M.	93.61		93.61
Commercial	266.30	273.17	539.47
Commercial Union	143.57	138.23	281.80
Commonwealth		51.02	51.02
Connecticut	97.58	75.83	173.41
Continental	2,014.14	1,495.13	3,509.27
Equitable (Tenn.)	113.75	106.42	220.17
Equitable F. & M. (R. I.)	19.00	18.84	37.84
Fairfield	33.72	38.34	72.06
Faneuil Hall	50.97	156.47	207.44
Farmers & Drovers	64.80		64.80
Fire Association	604.63	717.18	1,321.81
Firemans Fund	336.48	331.35	667.83
Firemens		42.17	42.17
Franklin (Pa.)	922.82	721.66	1,644.48
Franklin (Mo.)	261.58	208.89	470.47
French Insurance Corporation	38.95	119.06	158.01
German	966.19	884.06	1,850.25
German American	766.24	785.85	1,552.09
Germania (N. J.)	17.46	51.76	69.22
Germania (N. Y.)	703.83	541.79	1,245.62
Girard	783.30	708.40	1,491.70
Glens Falls	53.75	174.93	228.68
Guaranty		1.58	1.58
Hamburg Bremen	30.30	54.10	84.40
Hanover	703.83	541.79	1,245.62
Hartford	2,137.38	1,868.74	4,006.12

STATEMENT "N"—CONTINUED.

NAME OF COMPANY.	Tax of 1875.	Tax of 1876.	Total.
Home (Ohio)	\$ 249.37	\$ 193.48	\$ 442.85
Home (N. Y.)	2,233.20	2,059.92	4,293.12
Homestead	36.46	68.20	104.66
Howard	52.54	31.35	83.89
Hudson	48.89	71.44	120.33
Humboldt	70.08	82.45	152.53
Imperial (U. S. Branch)	350.80	141.46	492.26
Insurance Company of North America	2,078.36	1,897.13	3,975.49
Jefferson		28.09	28.09
Lancashire (U. S. Branch)	228.24	194.91	423.15
Liverpool and London and Globe (U. S. Br.)	505.22	453.39	958.61
London Assurance (U. S. Branch)	101.28	56.92	158.20
Manhattan	62.65	37.06	99.71
Mercantile Mutual	113.05	38.99	152.04
Merchants (N. J.)	95.45	278.79	374.24
Merchants (R. I.)	19.00	18.84	37.84
Meriden		28.04	28.04
Milwaukee Mechanics Mutual		179.77	179.77
Mississippi Valley	6.23	35.73	41.96
Mutual Mail	31.13	126.88	158.01
National	222.14	167.97	390.11
Newark City		34.64	34.64
Niagara	761.58	614.14	1,375.72
North British and Mercantile (U. S. Branch)	833.96	679.41	1,513.37
Northern Assurance (U. S. ranch)		141.46	141.46
Northwestern National	621.22	497.66	1,118.88
Orient	112.35	87.84	200.19
Oswego and Onondaga	64.19		64.19
Paterson		23.23	23.23
Pennsylvania	492.21	460.68	952.89
Peoples (of Newark, N. J.)	104.75	132.34	237.09
Peoples (of Trenton, N. J.)		64.73	64.73
Peoples (of Tenn.)	85.77		85.77
Phenix (N. Y.)	1,303.12	1,184.59	2,487.71
Philadelphia		2.77	2.77
Phenix (Conn.)	1,556.43	1,569.27	3,125.70
Providence (Washington)	24.64	18.84	43.48
Queen	189.57	177.93	367.40
Reading		18.79	18.79
Residence	107.95	99.91	207.86
Rochester, German	73.93	105.34	179.27
Roger Williams	19.51	37.43	56.94

STATEMENT "N"—CONTINUED.

NAME OF COMPANY.	Tax of 1876.	Tax of 1876.	Total.
Royal.....	\$ 498.98	\$ 452.97	\$ 951.95
Royal Canadian.....	487.15	541.93	1,029.08
Scottish Commercial.....	190.18	238.53	428.71
Shawmut.....	6.55	49.05	55.60
Springfield Fire and Marine.....	284.90	451.66	736.56
Standard (N. Y.).....	32.75	141.60	174.35
Standard (N. Y.).....	213.25	23.64	236.89
St. Joseph.....	107.60	144.68	252.28
St. Louis.....	494.70	156.15	650.85
St. Paul Fire and Marine.....	139.38	388.87	528.25
St. Nicholas.....	40.30	27.10	67.40
Traders.....	736.89	96.95	833.84
Watertown.....	190.23	947.50	1,137.73
Westchester.....		451.09	451.09
Western Assurance.....		253.31	253.31
Totals.....	\$34,903.23	\$32,368.55	\$67,271.78

STATEMENT "O."

Showing the condition of the Savings Banks organized under Chapter 60 of the Public Laws of the Fifteenth General Assembly, entitled "An act to Provide for the Organization and Management of Savings Banks," at the close of business on the 1st day of September, 1877, made to the Auditor of State as required by said Act.

ASSETS.

NAME OF BANK.	LOCATION.	Cash on hand.	Bills, Bonds and Notes.	Real Property owned.	Personal Property owned.	In Banks subject to sight drafts.	Expense account	Total assets.
Allamakee County Savings Bank.....	Lansing.....	\$.....	\$ 29,164.05	\$ 3,705.03	\$.....	\$ 8,458.15	\$ 237.03	\$ 41,564.26
Bank of New Hampton.....	New Hampton.....	2,457.97	12,587.48	1,671.32	601.60	4,314.21	1,352.60	22,985.18
Citizens' Savings Bank.....	Elgin.....	6,734.39	35,812.42	.....	1,055.40	2,875.42	1,364.92	47,842.55
Clayton County Savings Bank.....	McGregor.....	.....	87,635.60	3,037.71	.....	4,189.74	1,727.24	96,590.29
Clinton Savings Bank.....	Clinton.....	.....	55,717.00	.....	.....	33,085.28	957.35	89,759.63
Council Bluffs Savings Bank.....	Council Bluffs.....	14,249.52	120,890.12	11,108.84	2,302.57	7,768.37	1,689.18	158,008.55
Davenport Savings Bank.....	Davenport.....	44,660.99	505,569.21	4,575.45	.....	.....	2,297.31	557,102.96
Farmers' and Citizens' Savings Bank.....	Clinton.....	10,128.16	110,881.13	.....	.....	19,983.32	20,057.42	161,050.03
Fayette County Savings Bank.....	West Union.....	.....	60,191.47	.....	900.00	318.90	322.54	61,732.91
Floyd County Savings Bank.....	Charles City.....	350.68	14,987.78	.....	.....	22.71	302.80	15,663.97
German-American Savings Bank.....	Burlington.....	2,816.88	108,107.96	1,541.26	443.04	19,078.13	3,600.00	135,587.27
German Savings Bank.....	Davenport.....	22,851.90	625,437.70	4,808.84	.....	.....	.....	653,098.44
Iowa State Savings Bank.....	Burlington.....	4,038.49	150,317.23	.....	1,500.00	26,081.05	.....	181,936.77
Johnson County Savings Bank.....	Iowa City.....	15,940.69	*342,136.91	16,000.00	5,435.37	25,867.56	2,138.79	407,519.32
Keokuk Savings Bank.....	Keokuk.....	45,931.03	204,341.24	.....	4,284.55	52,843.40	1,253.05	308,653.27
Mahaska County Savings Bank.....	Oskaloosa.....	18,427.52	87,432.17	15,638.84	126.10	11,936.95	105.10	133,666.68
Savings Bank of Decorah.....	Decorah.....	85.25	35,175.15	.....	.....	.....	666.37	35,926.77
Sioux City Savings Bank.....	Sioux City.....	421.77	24,067.04	.....	105.00	1,569.00	131.20	26,294.01
Toledo Savings Bank.....	Toledo.....	4,488.62	83,218.70	.....	1,375.42	12,491.75	478.17	102,047.66
Washington County Savings Bank.....	Washington.....	9,657.71	43,455.96	.....	1,428.02	8,282.07	1,357.17	64,178.93
Totals.....		\$203,241.57	\$2,737,126.32	\$62,087.29	\$19,555.07	\$239,166.01	\$40,033.19	\$3,301,209.45

*\$12,700 of Johnson County Savings Bank Stock, and owned by bank, included in this amount.

STATEMENT "O"—CONTINUED.

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LIABILITIES.

REPORT OF THE AUDITOR OF STATE.

NAME OF BANK.	LOCATION.	Capital stock paid in cash.	Amount due to banks or persons not depositors.	Time and sight deposits.	Undivided profits.	Total liabilities.	Liabilities to banks by Directors and Officers.
Allamakee County Savings Bank	Lansing	\$ 10,000.00	\$ 1,700.00	\$ 28,584.54	\$ 2,969.72	\$ 41,564.26	\$ 1,500.00
Bank of New Hampton	New Hampton	10,000.00	1,700.00	8,588.20	2,696.98	22,985.18	938.00
Citizens' Savings Bank	Elgin	25,000.00	18,503.12	4,339.53	47,842.55	729.00	729.00
Clayton County Savings Bank	McGregor	11,500.00	78,669.79	6,420.50	96,590.29	3,300.40	3,300.40
Clinton Savings Bank	Clinton	10,000.00	79,759.63	113,508.32	158,008.55	8,000.00	8,000.00
Council Bluffs Savings Bank	Council Bluffs	30,000.00	467,097.41	30,005.55	557,102.98	27,885.00	27,885.00
Davenport Savings Bank	Davenport	60,000.00	80,678.66	29,627.23	161,050.03	200.00	200.00
Farmers' and Citizens' Savings Bank	Clinton	50,000.00	744.14	51,571.84	161.07	61,782.91	61,782.91
Fayette County Savings Bank	West Union	10,000.00	4,283.85	11,380.12	15,663.97	15,221.82	15,221.82
Floyd County Savings Bank	Charles City	10,000.00	63,961.56	11,625.71	653,098.44	14,813.20	14,813.20
German American Savings Bank	Burlington	60,000.00	522,568.90	30,529.54	181,936.77	407,519.32	14,622.53
German Savings Bank	Davenport	100,000.00	115,539.87	16,396.90	308,653.27	22,416.80	4,889.66
Iowa State Savings Bank	Burlington	60,000.00	289,756.58	11,905.97	407,519.32	14,622.53	14,622.53
Johnson County Savings Bank	Iowa City	150,000.00	11,905.97	226,715.00	308,653.27	22,416.80	4,889.66
Keokuk Savings Bank	Keokuk	50,000.00	1,639.34	80,756.09	12,910.59	133,666.68	4,889.66
Mahaska County Savings Bank	Oskaloosa	50,000.00	80,756.09	12,910.59	133,666.68	4,889.66	4,889.66
Sioux City Savings Bank	Decorah	50,000.00	21,526.39	4,400.38	35,926.77	1,257.18	1,257.18
Toledo Savings Bank	Sioux City	10,000.00	15,799.34	494.67	26,294.01	3,048.08	3,048.08
Washington County Savings Bank	Toledo	50,000.00	320.61	48,971.62	64,178.93	2,469.00	2,469.00
Totals	Washington	26,000.00	33,983.18	**4,195.75	\$196,595.60	\$3,301,209.45	\$121,829.99

** In this amount is included \$348.00 of unpaid dividends. ** In this amount is included \$211.50 of unpaid dividends. * In this amount is included \$101.40 of unpaid dividends. † In this amount is included \$437.50 of unpaid dividends. ‡ In this amount is included \$245.00 of unpaid dividends. ‡ In this amount is included \$1,650.00 of unpaid dividends. ‡ In this amount is included \$80.00 of unpaid dividends.

[No. 3.]

STATEMENT "P."

Showing the Condition of the Banks organized under the General Incorporation Laws of the State of Iowa, at the close of business on the 1st day of September, 1877, made to the Auditor of State, as required by Chapter 9, Title 11, Code of Iowa, 1873.

No. 3.]

ASSETS.

NAME OF BANK.	LOCATION.	Cash on hand.	Bills, bonds and notes.	Real property owned.	Personal property owned.	In banks subject to slight drafts.	Expense account.	Total assets.
Appanoose County Bank	Centerville	\$ 2,782.47	\$ 26,756.16	\$ 6,077.10	\$ 1,325.49	\$ 1,231.50	\$ 382.20	\$ 38,555.02
Bank of Fort Madison	Fort Madison	15,296.05	93,702.85	10,000.00	1,641.25	35,311.52	946.14	155,256.56
Bank of Iowa Falls	Iowa Falls	3,848.41	34,066.63	2,645.35	1,641.25	3,036.04	2,088.75	47,326.43
Bank of Keota	Keota	6,570.14	54,518.14	9,000.00	13,922.56	1,607.64	85,018.48	85,018.48
Bank of Nashua	Nashua	3,770.89	75,270.25	1,542.65	981.00	3,714.85	3,601.05	88,880.69
Bank of Waverly	Waverly	16,501.35	138,206.51	3,777.28	1,838.40	15,151.83	414.38	175,949.75
Bremser County Bank	Waverly	14,801.01	15,189.88	859.20	10,465.70	4,575.39	200,334.30	200,334.30
Butler County Bank	Clarksville	19,322.13	65,620.52	6,578.53	2,495.70	5,013.30	3,311.64	86,398.65
Cass County Bank	Atlantic	4,986.46	135,829.16	10,554.67	14,308.27	2,225.41	188,496.48	188,496.48
Charles City Bank	Charles City	22,983.27	54,744.61	4,516.47	1,471.62	1,616.10	1,863.56	70,534.15
Citizens' Bank	Hampton	6,321.69	54,959.70	4,575.77	1,544.95	12,502.47	29.05	79,211.69
Commercial Bank	Keokuk	5,509.75	93,504.79	1,277.06	30,384.62	998.59	138,632.86	138,632.86
Delaware County Bank	Humboldt	12,767.80	152,938.56	16,145.71	1,463.08	4,566.78	3,083.37	196,916.26
Dubuque County Bank	Dubuque	18,718.76	152,938.56	16,145.71	1,463.08	4,566.78	3,083.37	196,916.26
Farmers' and Citizens' Bank	Wilton	3,393.40	98,552.09	1,200.00	43,603.68	353.68	147,644.85	147,644.85
Farmers' Exchange Bank	Steamboat Rock	5,889.65	45,218.23	1,127.77	1,000.00	4,344.37	791.99	89,347.94
Farmers' and Merchants' Bank	Linnville	3,001.36	45,218.23	1,127.77	1,000.00	4,344.37	791.99	89,347.94
German Bank	Dubuque	3,056.86	51,843.57	1,468.70	1,276.90	3,017.24	2,091.16	56,285.65
Hardin County Bank	Dubuque	46,745.80	360,650.51	10,000.00	2,808.52	62,878.47	11,515.30	491,058.39
Humboldt County Bank	Elkora	9,300.70	86,107.27	5,100.00	2,230.24	3,054.03	409.30	106,201.54
Kossuth County Bank	Humboldt	4,121.91	12,729.88	1,014.97	633.55	1,174.96	38.96	17,714.23
Monticello Bank	Monticello	4,214.31	39,730.13	6,581.71	2,733.25	14,654.95	1,594.96	89,509.31
Moulton Bank	Moulton	8,245.47	181,463.72	8,232.75	16,028.77	1,021.84	907.05	215,225.41
Peoples' Bank	West Liberty	4,727.00	48,780.02	5,950.00	2,250.00	5,543.28	1,101.25	65,539.44
Plymouth County Bank	Le Mars	10,244.28	133,826.26	4,156.88	1,818.10	5,206.98	4,110.48	80,128.38
Shell Rock Valley Bank	Greene	5,889.65	46,467.83	1,048.25	899.22	5,018.05	2,464.39	52,808.67
Storm Lake Bank	Storm Lake	8,085.19	38,238.49	26,956.01	2,918.57	4,819.73	4,110.48	80,128.38
Union Bank	Cedar Rapids	14,102.72	20,740.49	72,956.74	811.94	17,675.55	5,995.62	313,283.66
Wayne County Bank	Sigourney	6,379.27	30,944.60	9,209.88	1,213.32	4,012.99	178.60	57,999.05
West Branch Bank	Corydon	6,116.20	76,984.33	1,915.00	12,059.54	612.49	97,987.56	97,987.56
Totals	West Branch	2,770.06	65,160.55	2,915.87	5,086.89	12,059.54	77,295.87	77,295.87

REPORT OF THE AUDITOR OF STATE.

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STATEMENT "P."—CONTINUED.

LIABILITIES.

NAME OF BANK.	LOCATION.	Capital stock paid in cash.	Am't due to banks or persons not depositors.	Time and sight deposits.	Undivided profits.	Total liabilities.	Liabilities to banks by Directors and officers.
Appanoose County Bank.....	Centerville.....	\$ 27,720.00	\$.....	\$ 9,852.43	\$ 982.59	\$ 38,555.02	\$ 10,715.00
Bank of Fort Madison.....	Fort Madison.....	50,000.00	303.65	82,223.14	*22,729.77	155,256.56	.....
Bank of Iowa Falls.....	Iowa Falls.....	30,000.00	27.75	10,715.13	6,583.55	47,326.43	1,000.00
Bank of Keota.....	Keota.....	50,000.00	71.04	32,107.89	3,439.55	85,618.48	5,377.00
Bank of Nashua.....	Nashua.....	50,000.00	.....	16,023.10	22,857.59	88,880.69	.....
Bank of Waverly.....	Waverly.....	50,000.00	.....	119,421.55	* 6,528.20	175,949.75	.....
Bremer County Bank.....	Waverly.....	50,000.00	1.99	92,054.01	*58,278.30	200,334.30	.....
Butler County Bank.....	Clarksville.....	25,000.00	.....	40,766.76	*20,631.89	86,398.65	9,980.03
Cass County Bank.....	Atlantic.....	60,000.00	.....	107,460.88	*20,945.60	79,211.69	10,261.00
Charles City Bank.....	Charles City.....	50,000.00	.....	14,865.83	5,668.22	188,406.48	10,009.03
Citizens Bank.....	Hampton.....	25,200.00	.....	50,487.11	3,524.58	70,534.05	7,394.03
Commercial Bank.....	Keokuk.....	50,000.00	3,848.16	83,432.91	1,651.76	138,932.86	.....
Delaware County Bank.....	Manchester.....	100,000.00	112.32	68,024.09	28,779.85	196,916.26	13,000.00
Dubuque County Bank.....	Dubuque.....	50,000.00	.....	93,155.82	* 4,489.03	147,644.85	20,434.45
Farmers' and Citizens Bank.....	Wilton.....	31,032.00	††3,735.20	40,307.64	14,273.10	89,347.94	9,671.15
Farmers Exchange Bank.....	Steamboat Rock.....	30,000.00	4,000.00	15,319.61	6,966.04	56,285.65	.....
Farmers' and Merchants Bank.....	Lineville.....	39,433.04	.....	20,211.94	1,413.41	61,058.39	4,250.00
German Bank.....	Dubuque.....	100,000.00	193.66	351,754.79	42,650.15	494,598.60	12,000.00
Hardin County Bank.....	Eldora.....	50,000.00	5,000.00	39,849.36	*11,352.18	106,201.54	1,600.00
Humboldt County Bank.....	Humboldt.....	8,600.00	.....	7,006.02	4,108.21	19,714.23	800.00
Kossuth County Bank.....	Algona.....	50,000.00	.....	34,036.08	5,473.23	89,509.31	9,950.00

** In this amount is included \$7,500.00 of surplus fund.

* In this amount (\$22,729.77) is included \$18,063.67 of unpaid dividends.

* In this amount (\$6,528.20) is included \$375.00 of unpaid dividends.

* In this amount (\$20,631.89) is included \$5,000.00 of unpaid dividends.

† In this amount is included \$50,000.00 of surplus funds.

†† In this amount (\$3,735.20) is included \$3,000.00 re-discounts.

* In this amount (\$20,945.60) is included \$12,000.00 unpaid dividends.

* In this amount (\$4,489.03) is included \$1,325.00 unpaid dividends.

† \$40,000 of this amount is in Stock Notes.

Monticello Bank.....	Monticello.....	\$ 100,000.00	\$.....	\$ 96,570.64	\$ 18,645.77	\$ 215,225.41	\$ 4,000.00
Moulton Bank.....	Moulton.....	50,000.00	.....	3,472.96	2,722.95	56,195.91	.....
Peoples' Bank.....	West Liberty.....	75,000.00	*5,102.08	70,398.71	18,417.28	158,918.07	4,500.00
Plymouth County Bank.....	Le Mars.....	24,250.00	4,998.15	27,813.42	6,477.87	63,539.44	.....
Shell Rock Valley Bank.....	Greene.....	25,000.00	.....	21,865.41	5,943.26	52,808.67	.....
Storm Lake Bank.....	Storm Lake.....	40,000.00	5,000.00	29,169.12	2,959.26	80,128.38	1,072.50
Union Bank.....	Cedar Rapids.....	205,425.00	†39,000.00	33,157.49	35,700.57	313,283.06	13,800.00
Union Bank.....	Sigourney.....	25,000.00	62.05	24,553.48	8,383.52	57,999.05	.....
Wayne County Bank.....	Corydon.....	51,992.50	.....	35,729.86	10,265.20	97,987.56	11,327.00
West Branch Bank.....	West Branch.....	50,000.00	6,178.05	17,411.25	3,706.57	77,286.87	8,595.94
Totals.....		\$1,623,652.54	\$77,634.10	\$1,689,227.46	\$399,549.05	\$3,790,063.15	\$176,457.13

* In this amount (\$5,102.08) is included \$4,500.00 of re-discounts.

† In this amount (\$39,000.00) is included \$19,000.00 of re-discounts.

† In this amount (\$8,417.28) is included \$284.00 unpaid dividends.

SCHOOL FUND.

RECEIPTS AND DISBURSEMENTS—PERMANENT FUND.

WILLIAM CHRISTY, *Treasurer of State.*

RECEIPTS.

1875.			
Nov.	1.	To balance in treasury	\$1,566.67
1876.			
Jan.	8.	To amount received from Eads' loans	166.66
April	11.	To amount received from Eads' loans	825.00
April	15.	To amount received from Eads' loans	760.00
May	12.	To amount received from Eads' loans	105.04
June	14.	To amount received from Eads' loans	50.00
Dec.	22.	To amount received from Eads' loans	768.00
Total			\$4,241.37

1876. Cr.

Jan.	2.	By amount to successor, Geo. W. Bemis	\$4,241.37
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GEO. W. BEMIS, *Treasurer of State.*

RECEIPTS.

1876.			
Jan.	2.	To amount received from predecessor	\$4,241.37
Jan.	3.	To amount received from Eads' loans	166.67
Total			\$4,408.04

DISBURSEMENTS.

1877.			
July	31.	By amount apportioned to Cherokee County	\$1,000.00
July	31.	By amount apportioned to Monona County	1,208.04
July	31.	By amount apportioned to O'Brien County	1,200.00
August	17.	By amount apportioned to Dickinson County	300.00
August	20.	By amount apportioned to Pocahontas County	700.00
Total			\$4,408.04

TEMPORARY SCHOOL FUND.

GEO. W. BEMIS, *Treasurer of State.*

RECEIPTS.

1875.			
Nov.	1.	To balance in treasury this date	\$ 76.00
1877.			
Sept.	30.	To amount received from interest on Eads' loans for the fiscal term ending this day	2,058.34
Sept.	30.	To amount received from interest on State loans for the fiscal term ending this day	33,233.82
Total			\$35,368.16

DISBURSEMENTS.

1876.			
March	6.	By amount included in the apportionment of March, 1876	\$ 4,277.43
Sept.	6.	By amount included in the apportionment of September, 1876	13,022.93
1877.			
March	5.	By amount included in the apportionment of March, 1877	8,657.39
Sept.	3.	By amount included in the apportionment of September, 1877	9,410.41—\$35,368.16

STATEMENT "Q."

Showing the amount of Permanent School Fund in the several counties, as shown by
by the Auditor of State's Books, on September 30th, 1877.

COUNTIES.	AMOUNT.	COUNTIES.	AMOUNT.
Adair.....	\$ 29,031.69	Johnson.....	\$ 31,198.40
Adams.....	31,431.56	Jones.....	58,756.53
Allamakee.....	93,125.63	Keokuk.....	22,459.56
Appanoose.....	21,392.05	Kossuth.....	22,266.22
Audubon.....	14,986.02	Lee.....	33,358.15
Benton.....	45,536.98	Linn.....	38,602.10
Black Hawk.....	55,827.49	Louisa.....	20,789.57
Boone.....	35,523.58	Lucas.....	20,089.48
Bremer.....	49,505.36	Lyon.....	2,000.00
Buchanan.....	33,169.16	Madison.....	26,531.22
Buena Vista.....	16,118.60	Mahaska.....	34,896.79
Butler.....	26,807.34	Marion.....	29,729.01
Calhoun.....	11,584.45	Marshall.....	37,209.73
Carroll.....	22,500.00	Mills.....	30,668.85
Cass.....	59,644.70	Mitchell.....	14,372.49
Cedar.....	41,765.43	Monona.....	21,204.18
Cerro Gordo.....	19,708.35	Monroe.....	20,312.41
Cherokee.....	24,671.34	Montgomery.....	30,642.96
Chickasaw.....	28,057.37	Muscatine.....	27,821.68
Clarke.....	37,797.21	O'Brien.....	6,700.00
Clay.....	11,556.00	Osceola.....	7,000.00
Clayton.....	57,092.69	Page.....	70,119.44
Clinton.....	62,293.65	Palo Alto.....	19,442.56
Crawford.....	20,322.09	Plymouth.....	21,535.14
Dallas.....	41,333.74	Pocahontas.....	8,960.91
Davis.....	26,878.91	Polk.....	44,814.08
Decatur.....	77,632.84	Pottawattamie.....	58,599.31
Delaware.....	32,132.07	Poweshiek.....	63,566.66
Des Moines.....	42,424.77	Ringgold.....	25,945.80
Dickinson.....	5,378.75	Sac.....	14,292.43
Dubuque.....	39,055.00	Scott.....	13,624.21
Emmet.....	16,892.80	Shelby.....	18,319.40
Fayette.....	74,370.97	Sioux.....	4,464.00
Floyd.....	29,705.46	Story.....	44,436.97
Franklin.....	17,426.33	Tama.....	60,584.55
Fremont.....	42,288.46	Taylor.....	41,168.61
Greene.....	34,504.58	Union.....	35,178.46
Grundy.....	37,943.44	Van Buren.....	23,998.53
Guthrie.....	21,155.07	Wapello.....	27,212.63
Hamilton.....	34,404.59	Warren.....	28,408.18
Hancock.....	14,668.28	Washington.....	38,737.03
Hardin.....	27,569.90	Wayne.....	41,473.30
Harrison.....	40,728.37	Webster.....	39,229.35
Henry.....	19,390.07	Winnebago.....	5,512.25
Howard.....	48,188.40	Winneshiek.....	53,363.93
Humboldt.....	22,676.46	Woodbury.....	24,442.00
Ida.....	7,680.00	Worth.....	19,780.00
Iowa.....	81,422.90	Wright.....	17,443.94
Jackson.....	37,160.84		
Jasper.....	43,859.08		
Jefferson.....	28,493.33	Totals.....	\$ 3,196,077.15

STATEMENT "R."

EADS' LOANS AND SURETIES.

List of Notes and Mortgages remaining unpaid November 1, 1875.

NOTES BELONGING TO EADS' LOANS.

NAMES.	AMOUNT.	REMARKS.
L. J. Swartz & B. Swartz, balance.....	\$ 2,400.00	Judgment in Lee Co., 1865
W. G. Crawford & McCorkle.....	643.92	Worthless.
John W. Stanton & Shaw, balance.....	200.00	Worthless.
Geo. S. Hampton.....	5,000.00	Worthless.
W. J. Gilbert & McBride.....	600.00	Worthless.
T. J. Cannon.....	6,318.87	Worthless.
Total.....	\$ 16,345.99	

NOTES BELONGING TO EADS' SURETIES.

NAMES.	AMOUNT.	REMARKS.
Benj. Grossman, balance.....	\$ 750.00	Judgment in Lee Co., 1865
R. W. Rothrock, balance.....	1,185.00	Judgment in Iowa Co., 1867
W. H. Leach, balance.....	1,765.25	Judgment in Lee Co., 1866
Leech & McFarland.....	3,000.00	Worthless—no consideration
J. A. Goodrich.....	734.50	Judgment in Lee Co., 1865
Boyles, Stampel & Hugal, balance.....	3,207.62	No judgment.
B. Hugel, balance.....	641.39	Judgment in Lee Co., 1865
T. J. Cannon.....	1,000.00	Worthless.
W. H. White, balance.....	65.85	Judgment in Johnson Co.
Thomas Snyder.....	1,500.00	Worthless.
H. F. King, balance.....	76.15	Judgment in Johnson Co.
Geo. Andrews.....	1,250.00	No m'tg'ge secures this note
James D. Eads, balance.....	5,873.50	
Total.....	\$ 21,049.26	

STATEMENT "S."

Of Contract Notes, taken in part payment for Lands and Lots, sold by the State for the benefit of the School Fund; said Lands and Lots having been bought in by the State on foreclosure of mortgages belonging to the "Eads' Loans."

DATE.	NAMES.	WHEN DUE.	AMOUNT.
Dec. 5, 1867	Arnold, Ransom, G. & John D.....	Five years...	\$ 907.40
Feb. 5, 1872	Allyn, Frank.....	Five years...	900.00
May 5, 1873	Banks, Henry.....	Five years...	100.00
June 1, 1874	Bennett, W. S.....	Ten years...	1,666.67
March 15, 1875	Frederick, Joseph.....	Ten years...	800.00
May 12, 1871	Greene, Abby M.....	Eight years...	1,000.00
June 12, 1876	Lewis, M. C.....	Eight years...	350.00
May 1, 1874	Mardis, Thomas F.....	Five years...	660.00
March 23, 1872	McQueen, John.....	Ten years...	833.33
June 12, 1874	McNulty, Robert.....	Ten years...	400.00
April 28, 1876	Maxwell, Thomas L. & John.....	Ten years...	546.66
April 28, 1876	Maxwell, A. & John.....	Ten years...	546.66
June 1, 1874	Moore, W. W.....	Ten years...	833.33
Nov. 4, 1868	Scott, Mary S.....	Five years...	1,344.00
March 26, 1873	Swanson, Swan A.....	Five years...	375.00
March 26, 1873	Swanson, J. A.....	Five years...	375.00
Total.....			\$11,638.05

STATEMENT "T."

Description of Real Estate bid in and still held by the State for the use of the School Fund, on foreclosure of mortgages and judgments on Eads' Loans, September 30, 1877, also the estimated value of the same.

Description of property bid in by the State on judgment against James M. Reid and Hugh T. Reid, in Keokuk, Iowa:

	ESTIMATED VALUE.
Block 18, lying west of a north and south line running through the center of block 31, and produced through said block 18, six and a half acres.....	\$ 200.00
Sw qr block 28, two and a half acres; w hf block 22, five acres; e hf block 27, five acres.....	405.00
Lots 13, 14, 15, and 16, block 6, Nassau's addition to Keokuk.....	40.00
Also: Lots 1, 2, 3, 4, 5, 6, 11, 12, 15, 16, 17, 18, block 8.....	
Lots 1, 2, 3, 4, 9, 10, 12, block 9.....	
Lots 5, 6, 7, 8, 15, 16, block 10.....	
Lots 5, 6, 7, 8, 9, 10, 16, 17, 18, block 11.....	
Lots 1, 2, 5, 6, 9, 10, block 12.....	
Lots 1, 2, 3, 4, 5, 8, 9, block 13.....	
Lots 5, and 6, block 14.....	
Fractional block 16, Nassau's addition to Keokuk.....	500.00

STATEMENT "U."

Amount of Permanent School Fund, and how Invested, Sept. 30, 1877.

This fund is composed of the following sums, as near as can be determined from the reports received and the books in this office, to wit:

Amount in counties, as shown by statement "Q," on page 104 ...	\$3,196,077.15
Amount loaned to the State on bonds drawing 8 per cent. interest,	245,435.19
Amount of contracts on hand for real estate sold, as per statement "S"	11,638.05
Real estate bought in by the State for use of the School Fund, on foreclosure of mortgages belonging to Eads' loans and not yet re-sold, estimated	5,935.00
Total	\$3,459,085.39

STATEMENT "V."

Of contract notes belonging to the General Revenue, being proceeds of Lots sold by State, the same having been deeded to State to balance a Deficiency of Ex-Treasurer S. M. Dyer, of Polk county; also statement of Notes received from sale of Orwig Property.

Date.	CONTRACTOR.	RATE OF INTEREST.	AMOUNT.
1874.			
May 1 1873.	W. H. Shaw, Dyer property.....	10 per cent.	\$ 2,000.00
Jan. 14 1875.	S. Mellinger, Orwig property.....	8 per cent.	6,700.00
Dec. 21 1875.	Maria S. Orwig and S. F. Spofford, Orwig property	6 per cent.	2,650.00
Dec. 28	Maria S. Orwig, Orwig property	10 per cent.	1,000.00
Dec. 28	Maria S. Orwig, Orwig property	10 per cent.	1,500.00
Dec. 28	Maria S. Orwig, Orwig property	10 per cent.	2,500.00
Total			\$16,350.00

STATEMENT "V"—CONTINUED.

List of Notes belonging to General Revenue, on account of the Rankin Defalcation.

Date of Note.	NAME.	RATE OF INTEREST.	AMOUNT.
1874.			
Nov. 7	J. W. Crawford.....	10 per cent.	\$ 800.00
Jan. 15	District township of Dallas	10 per cent.	54.00
1873.			
Aug. 16	District township of Saylorville.....	10 per cent.	77.70
1874.			
Dec. 21	J. W. Harper, two notes at \$500.00 each.....	10 per cent.	1,000.00
1876.			
Sept. 26	Russell & Harper, two notes at \$100.00 each....	10 per cent.	200.00
1874.			
June 11	Wile Kent.....	10 per cent.	700.00
1875.			
Nov. 1	Jackson Wisehart and wife, four notes at \$500.00 each.....	10 per cent.	2,000.00
	Total.....		\$4,831.70

Aggregate Notes belonging to General Revenue.....\$21,181.70

The State is also the owner of the following real estate, received from that source, viz:

South part nw. qr. of ne. qr., 30 acres; and north part of sw. qr. of ne. qr., 10 acres, all in Section 27, Township 74, Range 6, in Washington county; the whole estimated to be worth \$300. Sections 28 and 29, and ne. qr. of Section 21, and se. qr. of Section 30, all in Township 100, Range 48, in Lyon county; 1,600 acres, estimated to be worth \$5,000.

The east half of se. qr. of Section 28, Township 88, Range 22; 80 acres; in Hardin county; estimated to be worth \$500.

Also, the sw. qr. of Section 1, Township 97, Range 40; 160 acres; in O'Brien county; estimated to be worth \$500.00.

Total estimated value of real estate now remaining unsold, \$6,300.

STATEMENT "W."

Of the Apportionment of the Interest of the Permanent School Fund made by the Auditor of State on the 6th day of March, A. D., 1876, as provided by Sections 66, 1582, 1844, 1881, 1882, and 1884, Code of 1873, on the basis of twenty-six cents for each Youth in the County.

COUNTIES.	No. of Youth.	Amount of interest delinquent which accrued prior to January 1, 1874.	Amount of interest collected on amount accrued prior to January 1, 1874.	Interest due as per Section 1882, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Adair.....	3054	\$ 23.20	\$ 74.09	\$ 1,173.25	\$ 1,247.34	\$ 794.04	\$.....	\$ 453.30
Adams.....	2909	729.55	81.50	1,257.26	1,338.76	771.94	.....	566.82
Allamakee.....	7975	1,261.42	514.57	3,873.85	4,388.42	2,073.50	.....	2,314.92
Appanoose.....	7220	None.	None.	829.72	829.72	1,877.20	1,047.48	.....
Audubon.....	1066	None.	None.	598.44	598.44	277.16	.....	321.28
Benton.....	8938	414.98	255.19	1,783.70	2,038.89	2,323.88	284.99	.....
Black Hawk.....	8557	509.16	86.00	2,231.90	2,317.90	2,224.82	.....	93.08
Boone.....	6426	199.39	68.00	1,403.34	1,471.34	1,670.76	199.42	.....
Bremer.....	5033	327.06	143.78	1,977.94	2,121.72	1,308.53	.....	813.14
Buchanan.....	6833	58.67	96.00	1,200.53	1,296.53	1,776.58	480.05	.....
Buena Vista.....	1314	562.90	None.	220.62	220.62	341.64	121.02	.....
Butler.....	4532	580.65	77.50	1,032.29	1,109.79	1,178.32	68.53	.....
Calhoun.....	1274	None.	None.	462.14	462.14	831.24	.....	130.90
Carroll.....	2281	40.77	15.00	818.52	833.52	593.06	.....	240.46
Cass.....	4061	49.80	None.	2,322.06	2,322.06	1,055.86	.....	1,266.20
Cedar.....	7308	188.50	92.50	1,070.61	1,163.11	1,800.08	136.97	.....
Cerro Gordo.....	2631	132.25	414.30	775.31	1,189.61	684.06	.....	505.55
Cherokee.....	1460	48.00	None.	503.54	503.54	379.60	.....	123.94
Chickasaw.....	4658	503.51	217.66	997.06	1,214.72	1,211.08	.....	3.64
Clarke.....	4142	73.79	300.67	1,490.12	1,790.79	1,076.92	.....	713.87
Clay.....	1268	164.18	93.98	462.24	556.22	329.68	.....	226.54
Clayton.....	11303	118.51	657.00	2,283.71	2,940.71	2,688.78	.....	1.93
Clinton.....	13479	60.94	72.60	2,635.15	2,707.75	3,504.54	790.79	.....
Crawford.....	2377	230.29	25.90	812.88	838.78	618.02	.....	220.76
Dallas.....	5870	None.	None.	1,653.35	1,653.35	1,526.20	.....	127.15
Davis.....	6661	None.	140.59	1,075.15	1,215.74	1,731.86	516.12	.....
Decatur.....	5512	340.44	186.24	3,060.53	3,246.77	1,433.12	.....	1,813.65
Delaware.....	6379	None.	33.75	1,285.28	1,319.03	1,658.54	.....	.....
Des Moines.....	11793	28.35	None.	1,614.32	1,614.32	3,066.18	1,451.86	.....
Dickinson.....	716	None.	None.	123.15	123.15	186.16	61.01	.....
Dubuque.....	16941	None.	None.	1,712.66	1,712.66	4,404.66	2,692.00	.....
Emmett.....	537	433.28	180.66	555.71	736.37	139.62	.....	596.75
Fayette.....	8192	3,658.61	186.40	2,974.84	3,161.24	2,129.92	.....	1,031.32
Floyd.....	4917	158.59	61.00	1,183.07	1,247.07	1,278.42	81.35	.....
Franklin.....	3079	595.09	167.50	697.05	864.55	800.54	.....	64.01
Fremont.....	5590	15.00	10.00	1,636.34	1,646.34	1,453.40	.....	192.94
Greene.....	3054	52.80	110.40	1,380.18	1,490.58	794.04	.....	696.54
Grundy.....	3633	180.40	16.00	1,517.74	1,533.74	944.53	.....	589.16
Guthrie.....	3633	None.	21.34	846.20	867.54	944.58	77.04	.....
Hamilton.....	3083	167.01	None.	1,316.89	1,316.89	801.54	.....	515.31
Hancock.....	689	572.76	.30	546.73	547.03	179.14	.....	367.89
Hardin.....	6266	49.95	42.93	1,022.13	1,065.06	1,629.16	564.10	.....
Harrison.....	4595	229.69	30.86	1,623.37	1,654.23	1,194.70	.....	459.53
Henry.....	8038	None.	None.	819.24	819.24	2,089.88	1,270.64	.....
Howard.....	3194	904.11	1,923.01	1,777.59	3,700.60	830.44	.....	2,870.16
Humboldt.....	1432	2,262.09	232.18	907.06	1,189.24	372.32	.....	816.92
Ia.....	258	None.	None.	307.20	307.20	67.08	.....	240.12
Iowa.....	6846	725.49	165.00	3,256.91	3,421.91	1,779.96	.....	1,641.95
Jackson.....	9070	75.15	130.00	1,486.43	1,616.43	2,358.20	741.77	.....
Jasper.....	9519	137.62	114.50	1,708.53	1,823.03	2,474.94	651.91	.....
Jefferson.....	6572	None.	None.	1,189.73	1,189.73	1,708.72	568.99	.....

STATEMENT "W"—CONTINUED.

COUNTIES.	No. of Youth.	Amount of interest delinquent which accrued prior to January 1, 1874.	Amount of interest collected on amt. accrued prior to January 1, 1874.	Interest due as per section 1882, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Johnson	10311	\$ 186.80	\$ 24.80	\$ 1,243.96	\$ 1,268.76	\$ 2,680.83	\$ 1,412.10	\$ 126.48
Jones	8553	None.	None.	2,350.28	2,350.28	2,223.78		
Keokuk	7853	12.00	None.	898.38	898.38	2,067.78	1,169.40	
Koskuk	1504	2,201.63	60.21	890.65	950.86	391.04		559.82
Lee	1447	1,224.32	165.90	1,680.53	1,854.53	3,756.22	1,901.69	
Linn	1283	None.	None.	1,544.09	1,544.09	3,335.02	1,790.93	
Louis	5040	None.	None.	831.58	831.58	1,310.40	478.82	
Lucas	4740	None.	None.	803.58	803.58	1,232.40	428.82	
Lyon	531	No fund	No fund			138.06	138.06	
Madison	6474	None.	None.	1,061.25	1,061.25	1,683.24	621.99	
Mahaska	9252	310.00	None.	1,395.87	1,395.87	2,405.52	1,009.65	
Marion	9632	46.00	25.00	1,127.52	1,152.52	2,587.52	1,435.00	
Marshall	7431	None.	None.	1,488.39	1,488.39	1,932.06	443.67	
Mills	4376	140.65	80.00	1,224.75	1,306.75	1,137.76		163.99
Mitchell	4462	253.98	16.00	574.90	590.90	1,102.12	569.22	
Monona	2355	65.59	67.03	780.75	847.78	612.30	235.48	
Monroe	5495	250.04	4.63	692.49	697.12	1,428.70	731.58	
Montgomery	3832	None.	None.	1,177.64	1,177.64	996.32		181.32
Muscataine	8104	440.70	168.77	1,169.21	1,337.98	2,107.44	769.06	
O'Brien	868	No fund	No fund			225.68	225.68	
Oseola	645	No fund	No fund			167.70	167.70	
Page	5448	13.70	None.	2,440.01	2,440.01	1,416.48	1,023.53	
Palo Alto	1180	None.	159.80	717.70	877.50	306.80	570.70	
Plymouth	2938	None.	None.	655.81	655.81	529.88	125.93	
Pocahontas	902	None.	None.	250.43	250.43	234.52	15.91	
Polk	12272	613.00	178.00	1,736.23	1,914.23	3,190.72	1,276.49	
Pottawattamie	7594	763.19	393.56	2,065.95	2,459.51	1,974.44	515.07	
Poweshiek	6474	None.	131.34	2,578.94	2,710.28	1,683.24	1,030.04	
Ringold	3241	54.46	None.	1,028.23	1,028.23	842.06	185.57	
Sac	1297	687.52	None.	571.70	571.70	337.22	234.48	
Scott	14763	30.00	None.	1,182.72	1,182.72	3,838.38	2,655.66	
Shelby	2309	None.	None.	732.77	732.77	600.34	132.43	
Sioux	1346	None.	None.	178.56	178.56	319.96	171.40	
Story	5253	332.01	46.47	1,777.48	1,823.95	1,395.78	428.17	
Tama	6800	100.00	37.83	2,423.38	2,461.21	1,768.00	693.21	
Taylor	4567	239.78	8.69	1,629.20	1,637.89	1,187.42	450.47	
Union	3615	312.97	185.52	1,416.43	1,601.95	939.90	662.05	
Van Buren	7024	439.16	110.00	959.94	1,069.94	1,826.24	756.30	
Wapello	9140	379.45	50.00	1,092.17	1,142.17	2,376.40	1,234.23	
Warren	7576	10.00	250.65	1,136.33	1,386.98	1,969.76	682.78	
Washington	8315	163.00	56.70	1,549.48	1,606.18	2,161.90	555.72	
Wayne	5955	None.	None.	1,656.58	1,656.58	1,518.30	108.28	
Webster	4919	899.15	None.	1,569.17	1,569.17	1,278.94	290.23	
Winnebago	831	322.97	54.90	220.49	275.39	216.06	59.33	
Winneshiek	9337	77.50	None.	2,134.56	2,134.56	2,427.62	293.06	
Woodbury	3117	236.70	None.	977.68	977.68	810.42	167.26	
Worth	1958	None.	None.	703.66	703.66	509.08	194.58	
Wright	1352	None.	89.83	697.76	787.59	351.52	436.07	
Total	534003	\$27,599.23	\$ 9,459.63	\$125,103.72	\$134,563.35			\$28,645.13
Int. on Eads' Loans			742.84		742.84			742.84
Int. on State Loans			3,534.59		3,534.59			3,534.59
Grand Totals		\$27,599.23	\$13,737.06	\$125,103.72	\$138,840.78	\$138,840.78	\$32,922.56	\$32,922.56

STATEMENT "X."

Of the apportionment of the interest of the Permanent School Fund made by the Auditor of State on the Fourth day of September A. D. 1876, as provided by sections 66, 1582, 1844, 1881, 1882, and 1884, Code of 1873, on the basis of twenty-seven cents for each youth in the county.

COUNTIES.	No. of Youth.	Amount of interest delinquent which accrued prior to January 1, 1874.	Amount of interest collected on amt. accrued prior to January 1, 1874.	Interest due as per section 1882, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Adair	9054	\$ 23.03	\$ None.	\$ 1,173.26	\$ 1,173.26	\$ 824.58	\$	\$ 348.68
Adams	2969	665.51	64.04	1,257.26	1,321.30	801.63		519.67
Allamakee	7875	1,130.22	131.20	3,873.85	4,005.05	2,153.25		1,851.80
Appanoose	7220	None.	None.	829.72	829.72	1,949.40	1,119.68	
Audubon	1066	None.	None.	598.44	598.44	287.82		310.62
Benton	8938	342.80	72.18	1,783.70	1,855.88	2,413.26	557.38	
Black Hawk	8557	502.08	7.08	2,231.00	2,238.08	2,310.39	71.41	
Boone	6426	113.35	76.44	1,460.34	1,479.78	1,735.02	255.24	
Bremers	5033	185.70	141.27	3,977.94	2,119.21	1,358.91		760.30
Buchanan	6833	58.67	None.	1,200.53	1,200.53	1,844.91	644.38	
Buena Vista	1314	562.90	None.	220.62	220.62	354.78	134.16	
Butler	4532	578.65	2.00	1,032.29	1,034.29	1,223.64	189.35	
Calhoun	1274	None.	None.	462.14	462.14	343.98		118.16
Carroll	2281	40.77	None.	818.52	818.52	615.87		202.65
Cass	4061	27.80	22.00	2,322.06	2,344.06	1,096.47		1,247.59
Cedar	7398	158.00	None.	1,670.61	1,700.61	1,973.16	272.55	
Cerro Gordo	2831	None.	132.25	775.31	907.56	710.37		197.19
Cherokee	1460	48.00	None.	503.54	503.54	394.20		109.34
Chickasaw	4658	354.26	149.25	907.06	1,146.31	1,575.66	111.35	
Clarke	4142	None.	73.79	1,490.12	1,563.91	1,118.34		445.57
Clay	1268	64.18	20.00	462.24	482.24	342.36		139.88
Clayton	11303	118.51	None.	2,283.71	2,283.71	3,051.81	768.10	
Clinton	13479	72.50	None.	2,635.15	2,635.15	3,639.33	1,004.18	
Crawford	2777	63.28	137.11	812.88	949.99	641.79		308.20
Dallas	5870	None.	None.	1,653.35	1,653.35	1,584.90		68.45
Davis	6661	None.	None.	1,075.15	1,075.15	1,708.47	723.32	
Decatur	5512	291.59	48.85	3,060.53	3,109.38	1,488.24		1,621.14
Delaware	6379	None.	None.	1,285.28	1,285.28	1,722.33	437.05	
Des Moines	11793	26.35	None.	1,614.32	1,614.32	3,184.11	1,569.79	
Dickinson	716	None.	None.	123.15	123.15	196.32	70.17	
Dubuque	10941	None.	172.66	1,712.66	1,712.66	4,574.07	2,861.41	
Emmet	537	228.22	205.06	555.71	760.77	144.99		615.78
Fayette	8192	3,633.61	25.00	2,974.84	2,999.84	2,211.84		788.00
Floyd	4917	150.00	8.59	1,183.07	1,191.66	1,327.59	135.93	
Franklin	3079	445.84	151.25	697.05	848.30	831.33		16.97
Fremont	5590	15.00	None.	1,639.31	1,639.31	1,509.30		127.04
Greene	3054	8.00	44.80	1,380.18	1,424.98	824.58		600.40
Grundy	3633	180.40	None.	1,517.74	1,517.74	980.91		536.83
Harrison	2632	None.	None.	846.30	846.30	980.91		134.71
Hamilton	3983	126.26	40.65	1,316.89	1,357.54	832.41		525.13
Hancock	689	359.29	213.47	546.73	760.20	186.03		574.17
Hardin	6296	37.00	12.95	1,022.13	1,035.08	1,691.82	656.74	
Harrison	4595	196.21	33.48	1,623.37	1,656.85	1,240.65		416.20
Henry	8038	None.	None.	819.24	819.24	2,170.26	1,351.02	
Howard	8194	None.	904.11	1,777.59	2,681.70	862.38		1,819.32
Humboldt	1432	765.82	319.21	1,226.37	1,545.58	386.64		858.93
Ia	258	None.	None.	307.20	307.20	63.66		237.54
Iowa	6846	725.49	None.	3,256.91	3,256.91	1,848.42		1,408.49
Jackson	9070	None.	75.15	1,486.43	1,561.58	2,448.90	887.32	
Jasper	9519	None.	137.62	1,708.53	1,846.15	2,730.93		
Jefferson	6572	None.	None.	1,139.73	1,139.73	1,774.44	634.71	

STATEMENT "X"—CONTINUED.

COUNTIES.	No. of Youth.	Amount of interest delinquent which accrued prior to January 1, 1874.	Amount of interest collected on amt accrued prior to Jan. 1, 1874.	Interest due as per section 1882, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Johnson.....	10311	\$ 181.70	\$ 5.35	\$ 1,243.96	\$ 1,249.31	\$ 2,788.97	\$ 1,534.66	\$ 40.95
Jones.....	8553	None.	None.	2,350.26	2,350.26	2,309.31	.....	.....
Keokuk.....	7953	None.	12.00	898.38	910.38	2,147.31	1,236.93	.....
Kossuth.....	1504	2,171.30	41.81	890.65	932.46	406.08	.....	520.38
Lee.....	14447	1,069.32	125.00	1,689.53	1,814.53	3,900.69	2,086.16	.....
Linn.....	12827	None.	None.	1,544.09	1,544.09	1,919.20	.....	.....
Louisa.....	5040	None.	None.	831.58	831.58	1,360.80	529.22	.....
Lucas.....	4740	None.	None.	803.58	803.58	1,279.80	476.22	.....
Lyon.....	531	No fund	No fund	.....	.....	143.37	.....	.....
Madison.....	6474	None.	None.	1,061.25	1,061.25	1,747.98	686.73	.....
Mahaska.....	9252	310.00	None.	1,395.87	1,395.87	2,498.04	.....	.....
Marion.....	9952	30.00	16.00	1,127.52	1,143.52	2,687.04	1,543.52	.....
Marshall.....	7481	None.	None.	1,488.38	1,488.38	2,006.37	517.98	.....
Mills.....	4376	116.65	24.00	1,226.75	1,250.75	1,181.52	.....	69.23
Mitchell.....	4462	32.00	221.98	574.90	796.88	1,204.74	407.86	.....
Monona.....	2355	53.34	22.25	780.75	803.00	635.85	.....	167.15
Monroe.....	5495	218.94	31.10	692.49	723.59	1,483.65	700.06	.....
Montgomery.....	3832	None.	None.	1,177.64	1,177.64	1,034.64	.....	143.00
Muscatine.....	8104	440.70	None.	1,169.21	1,169.21	2,188.08	1,018.87	.....
O'Brien.....	88	No fund	No fund	.....	.....	234.36	234.36	.....
Osceola.....	645	No fund	No fund	.....	.....	174.15	174.15	.....
Page.....	5448	13.70	None.	2,440.01	2,440.01	1,470.96	.....	969.05
Palo Alto.....	1180	None.	None.	717.70	717.70	318.60	.....	399.10
Plymouth.....	2038	None.	None.	655.81	655.81	550.26	.....	105.55
Pocahontas.....	902	None.	None.	250.43	250.43	243.54	.....	6.89
Polk.....	12272	158.68	451.32	1,731.23	2,190.55	3,313.44	1,122.89	.....
Pottawattamie.....	7594	None.	763.19	2,095.95	2,539.14	2,050.38	.....	808.76
Poweshiek.....	674	None.	None.	2,578.94	2,578.94	1,747.98	.....	830.96
Ringold.....	3241	None.	54.46	1,028.23	1,082.69	875.07	.....	207.62
Sac.....	1297	309.93	377.59	571.70	949.29	350.19	.....	599.10
Scott.....	14743	30.00	None.	1,182.72	1,182.72	3,986.01	2,803.29	.....
Shelby.....	2309	None.	None.	732.77	732.77	625.43	.....	109.34
Sioux.....	1348	None.	None.	178.56	178.56	363.42	184.86	.....
Story.....	5253	107.65	235.21	1,777.48	2,012.69	1,418.31	.....	594.38
Tama.....	6800	100.00	None.	2,423.38	2,423.38	1,836.00	.....	587.38
Taylor.....	4567	234.13	5.65	1,629.20	1,634.85	1,233.09	.....	401.76
Union.....	3815	288.97	24.00	1,416.43	1,440.43	976.05	.....	464.38
Van Buren.....	7024	439.16	None.	659.94	1,099.10	1,896.48	936.54	.....
Wapello.....	9140	316.95	62.50	1,092.17	1,154.67	2,467.80	1,313.13	.....
Warren.....	7576	10.00	None.	1,136.33	1,136.33	2,045.52	909.19	.....
Washington.....	8315	70.00	33.00	1,549.48	1,582.48	2,245.05	662.57	.....
Wayne.....	5955	None.	None.	1,656.58	1,656.58	1,607.85	.....	48.73
Webster.....	4919	858.70	40.45	1,569.17	1,609.62	1,328.13	.....	281.49
Winnebago.....	831	301.42	46.96	220.49	267.05	224.37	.....	42.68
Winneke.....	9337	70.00	7.50	2,134.56	2,142.06	2,520.99	378.93	.....
Woodbury.....	3117	1,827.90	150.00	97.68	1,127.68	841.59	.....	286.09
Worth.....	1858	None.	None.	703.65	703.65	58.86	.....	175.00
Wright.....	1352	None.	21.43	697.76	719.19	365.04	.....	354.15
Totals.....	534003	\$22,061.22	\$ 6,054.15	\$125,103.73	\$131,157.88	.....	.....	\$24,973.86
Int. on Eads' loans.....	.....	.....	475.41	.....	475.41	.....	.....	475.41
Int. on State loans.....	.....	12,547.52	.....	.....	12,547.52	.....	.....	12,547.52
Grand totals.....	.....	\$19,077.08	\$125,103.73	\$144,180.81	\$144,180.81	\$37,996.79	\$37,996.79	.....

STATEMENT "Y."

Of the apportionment of the interest of the Permanent School Fund made by the Auditor of State on the fifth day of March, A. D. 1877, as provided by Sections 66, 1582, 1844, 1881, 1882, and 1884, Code of 1873, on the basis of 25 cents for each Youth in the County.

COUNTIES.	No. of Youth.	Amount of interest delinquent which accrued prior to January 1, 1874.	Amount of interest collected on amt accrued prior to January 1, 1874.	Interest due as per section 1882, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Adair.....	3400	\$ 27.03	None.	\$ 1,173.25	\$ 1,173.25	\$ 850.10	.....	\$ 323.25
Adams.....	3534	665.51	None.	1,257.56	1,257.56	883.50	.....	374.06
Adams.....	8297	768.87	361.35	3,814.20	4,175.55	2,074.25	.....	2,101.30
Appanoose.....	7189	None.	None.	855.68	855.68	1,797.25	941.57	.....
Aradubon.....	1148	None.	None.	599.44	599.44	.....	.....	312.44
Benton.....	9037	303.88	39.02	1,821.48	1,860.50	2,259.25	308.75	.....
Black Hawk.....	8497	502.08	None.	2,241.99	2,241.99	2,124.55	.....	107.65
Boone.....	6807	61.11	32.84	1,413.74	1,446.58	1,701.75	.....	744.88
Bremer.....	5129	172.85	12.94	1,977.94	1,990.88	1,280.00	.....	710.88
Buchanan.....	7483	None.	58.67	1,292.87	1,351.54	1,870.75	519.21	.....
Buena Vista.....	1586	None.	None.	289.54	289.54	396.50	106.96	.....
Butler.....	4834	482.99	95.66	1,032.29	1,127.95	1,208.50	80.55	.....
Calhoun.....	1491	None.	None.	463.38	463.38	372.75	.....	90.63
Cass.....	3034	10.00	30.77	900.00	930.77	758.50	.....	172.27
Cedar.....	4581	None.	27.80	2,385.79	2,413.59	1,146.00	.....	1,267.59
Cerro Gordo.....	7117	158.00	None.	1,670.62	1,670.62	1,779.25	108.63	.....
Cherokee.....	1957	16.00	32.00	885.60	917.60	489.25	.....	428.35
Chickasaw.....	5164	253.85	100.41	1,122.29	1,222.70	1,291.00	68.30	.....
Clarke.....	4065	None.	None.	1,513.39	1,513.39	1,016.25	.....	497.14
Clay.....	1262	64.18	None.	462.24	462.24	315.50	.....	146.74
Clayton.....	11543	118.51	None.	2,283.71	2,283.71	2,885.75	602.04	.....
Clinton.....	15922	81.87	None.	2,556.63	2,556.63	3,373.50	818.87	.....
Crawford.....	2884	42.50	50.78	812.88	863.66	721.00	.....	142.66
Dallas.....	6243	None.	None.	1,653.35	1,653.35	1,569.75	.....	92.60
Davis.....	6518	None.	None.	1,075.15	1,075.15	1,629.50	554.35	.....
Decatur.....	4911	237.22	54.37	3,105.32	3,159.69	1,227.75	.....	1,931.94
Delaware.....	6371	None.	None.	1,285.28	1,285.28	1,502.75	307.47	.....
Des Moines.....	11962	26.35	None.	1,696.99	1,696.99	2,990.50	1,293.51	.....
Dickinson.....	692	None.	None.	178.70	178.70	173.00	.....	5.70
Dubuque.....	17521	None.	None.	1,687.75	1,687.75	4,380.25	.....	2,692.50
Emmet.....	570	66.02	354.76	618.49	684.51	142.50	.....	542.01
Fayette.....	8719	3,451.66	226.11	2,974.84	3,200.95	2,179.75	.....	1,021.20
Floyd.....	5306	150.00	None.	1,188.22	1,188.22	1,326.50	138.28	.....
Franklin.....	2844	320.07	123.77	697.05	820.82	711.00	.....	109.82
Freemont.....	5638	15.00	None.	1,696.55	1,696.55	1,409.50	.....	27.05
Greene.....	3395	8.00	None.	1,380.18	1,380.18	923.75	.....	456.43
Grundy.....	8125	128.40	None.	1,517.74	1,517.74	781.25	.....	736.49
Guthrie.....	341	None.	None.	846.20	846.20	1,094.75	248.55	.....
Hamilton.....	3218	29.96	96.40	1,365.07	1,461.47	804.50	.....	656.97
Hancock.....	794	212.37	1.10	516.73	517.83	188.50	.....	329.33
Hardin.....	6602	None.	37.09	1,048.24	1,085.24	1,650.50	565.26	.....
Harrison.....	5050	196.21	None.	1,629.14	1,629.14	1,262.50	.....	366.64
Henry.....	8308	None.	None.	775.60	775.60	2,076.50	1,300.90	.....
Howard.....	3305	None.	None.	1,886.05	1,886.05	826.25	.....	1,059.80
Humboldt.....	1466	781.71	None.	907.06	907.06	306.50	.....	541.56
Ia.....	341	None.	None.	307.24	307.24	85.25	.....	221.99
Iowa.....	7122	800.50	None.	3,256.91	3,256.91	1,780.50	.....	1,476.41
Jackson.....	9080	None.	None.	1,486.43	1,486.43	2,270.00	783.57	.....
Jasper.....	10103	None.	None.	1,754.36	1,754.36	2,525.75	771.39	.....
Jefferson.....	6547	None.	None.	1,139.74	1,139.74	1,636.75	497.01	.....

STATEMENT "Y"—CONTINUED.

COUNTIES.	No. of Youth.	Amount of interest delinquent which accrued prior to January 1, 1875.	Amount of interest collected on amt accrued prior to January 1, 1875.	Interest due as per Section 1882, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Johnson.....	10386	None.	\$ 181.70	\$ 1,247.94	\$ 1,429.64	\$ 2,506.50	\$ 1,106.86	\$ 227.01
Jones.....	8493	None.	None.	2,350.26	2,350.26	2,123.25	1,180.12	628.14
Keokuk.....	8314	None.	None.	808.38	808.38	2,078.50	1,180.12	628.14
Kossuth.....	1641	1,901.30	148.04	890.65	1,038.69	410.25	2,002.13	628.14
Lee.....	14338	1,093.82	157.78	1,424.59	1,582.37	3,584.50	1,716.91	403.17
Linn.....	13044	None.	None.	1,544.09	1,544.09	3,261.00	429.92	75.86
Louisa.....	4939	None.	None.	831.58	831.58	1,234.75	140.75	608.50
Lucas.....	4934	None.	None.	803.58	803.58	1,233.50	1,122.24	1,006.69
Lyon.....	563	None.	None.	64.89	64.89	140.75	436.36	1,122.24
Madison.....	6679	None.	None.	1,061.25	1,061.25	1,069.75	1,145.75	554.85
Mahaska.....	9850	250.00	60.00	1,395.87	1,455.87	2,462.50	1,145.75	554.85
Marion.....	9328	50.10	20.60	1,189.16	1,209.76	2,332.00	1,145.75	554.85
Marshall.....	7099	None.	None.	1,488.39	1,488.39	1,924.75	1,145.75	554.85
Mills.....	4426	116.65	None.	1,226.75	1,226.75	1,096.50	1,145.75	554.85
Mitchell.....	4583	16.00	16.00	574.90	590.90	1,145.75	1,145.75	554.85
Monona.....	2686	53.34	None.	799.84	799.84	671.50	1,145.75	554.85
Monroe.....	5402	218.94	None.	692.49	692.49	1,350.50	653.01	128.34
Montgomery.....	4949	None.	None.	1,225.72	1,225.72	1,087.25	1,145.75	554.85
Muscatine.....	7845	401.50	39.20	1,112.86	1,152.06	1,961.25	809.19	138.47
O'Brien.....	1006	None.	None.	121.00	121.00	251.50	130.50	47.77
Osceola.....	636	None.	None.	111.23	111.23	159.00	1,231.54	1,231.54
Otoe.....	6059	None.	None.	2,746.29	2,746.29	1,514.75	411.20	223.65
Page.....	1270	None.	None.	758.70	758.70	317.50	49.00	190.25
Palo Alto.....	2312	None.	None.	801.65	801.65	578.00	1,260.34	822.83
Pocahontas.....	1036	None.	None.	308.00	308.00	259.00	96.32	146.96
Polk.....	12378	117.08	41.60	1,792.56	1,834.16	3,094.50	2,181.69	27.37
Pottawattamie.....	8418	None.	None.	2,294.75	2,294.75	2,104.50	190.25	822.83
Poweshiek.....	6830	None.	None.	2,530.33	2,530.33	1,707.50	96.32	146.96
Ringgold.....	3804	None.	None.	1,017.32	1,017.32	951.00	2,181.69	27.37
Sac.....	1699	309.93	None.	571.70	571.70	424.75	2,181.69	27.37
Scott.....	1506	30.00	None.	882.97	882.97	3,774.00	2,181.69	27.37
Shelby.....	2822	None.	None.	732.77	732.77	765.50	181.69	319.23
Sioux.....	1453	None.	None.	178.56	178.56	383.25	614.63	507.97
Story.....	5833	107.65	None.	1,777.48	1,777.48	1,458.25	423.64	691.06
Tama.....	7235	100.00	None.	2,423.38	2,423.38	1,808.75	92.49	850.42
Taylor.....	4866	167.00	67.13	1,657.34	1,724.47	1,216.50	507.97	691.06
Union.....	4114	158.85	45.00	1,407.14	1,452.14	1,028.50	113.00	302.02
Van Buren.....	6904	439.16	None.	959.94	959.94	1,651.00	68.65	198.94
Wapello.....	8844	116.95	200.00	1,088.51	1,288.51	2,211.00	111.68	271.29
Warren.....	7947	1,012.73	None.	1,136.33	1,136.33	1,988.75	349.59	697.76
Washington.....	8141	50.00	None.	1,549.48	1,549.48	2,035.25	485.77	113.00
Wayne.....	6186	None.	None.	1,659.50	1,659.50	1,546.50	113.00	302.02
Webster.....	5266	809.35	49.35	1,569.17	1,618.52	1,316.50	68.65	198.94
Winnebago.....	1234	192.80	19.25	220.49	239.85	308.50	111.68	271.29
Winneshiek.....	9334	70.00	None.	2,134.56	2,134.56	2,333.50	349.59	697.76
Woodbury.....	3464	1,827.00	None.	977.68	977.68	866.00	111.68	271.29
Worth.....	2064	None.	None.	787.20	787.20	516.00	349.59	697.76
Wright.....	1398	None.	None.	697.76	697.76	349.59	111.68	271.29
Totals.....	553920	\$19,851.15	\$ 2,801.50	\$127,021.11	\$129,822.61	\$183,480.00	\$32,935.25	\$32,935.25
Int. on Eads' loans.....			647.30		647.30			647.30
Int. on State loans.....		8,010.09			8,010.09			8,010.09
Grand totals.....		\$11,458.89	\$127,021.11	\$138,480.00	\$138,480.00	\$32,935.25	\$32,935.25	

STATEMENT "Z."

Of the apportionment of the Interest of the Permanent School Fund made by the Auditor of State on the third day of September, A. D. 1877, as provided by Sections 66, 1582, 1844, 1881, 1882, and 1854, Code of 1873, on the basis of 25 cents for each Youth in the County.

COUNTIES.	No. of Youth.	Amount of interest delinquent which accrued prior to January 1, 1875.	Amount of interest collected on amt accrued prior to January 1, 1875.	Interest due as per Section 1882, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Adair.....	3400	\$ 27.03	\$ 1,173.25	\$ 1,173.25	\$ 850.00	\$ 323.25		
Adams.....	3534	607.36	58.15	1,256.96	1,315.11	883.50		431.61
Allamakee.....	8297	535.71	233.16	3,814.20	4,047.36	2,074.25		1,973.11
Appanoose.....	7189			855.68	855.68	1,707.25	941.57	
Ashtabula.....	1148			599.44	599.44	287.00		312.44
Benton.....	9037	217.34	86.54	1,821.48	1,908.92	2,259.25	351.25	107.65
Black Hawk.....	8497	502.05		2,213.90	2,213.90	1,417.59		722.94
Boone.....	6807	57.26	3.85	1,413.74	1,417.59	1,701.75		
Bremer.....	5120	147.85	25.00	1,977.94	2,002.94	1,280.00		
Buchanan.....	7483			1,292.87	1,292.87	1,870.75	577.88	
Buena Vista.....	1586			289.54	289.54	396.50	106.96	
Butler.....	4894	341.09	141.90	1,032.29	1,174.19	1,208.50	34.31	
Calhoun.....	4941			463.38	463.38	572.75	90.63	
Carroll.....	3034	10.00		900.00	900.00	758.50	141.50	
Cass.....	4584			2,385.79	2,385.79	1,146.00	1,239.79	
Cedar.....	7117	133.00	25.00	1,670.62	1,695.62	1,779.25	83.63	
Cerro Gordo.....	3109			783.37	783.37	777.25	6.12	
Cherokee.....	1957	16.00		885.60	885.60	489.25	396.35	
Chickasaw.....	5164	158.93	94.92	1,122.29	1,217.21	1,291.00	73.79	
Clarke.....	4065			1,513.39	1,513.39	1,016.25	497.14	
Clay.....	12	64.18		462.24	462.24	315.50	146.74	
Clayton.....	11543	78.51	40.00	2,288.71	2,328.71	2,885.75	562.04	
Clinton.....	13502	105.11		2,556.63	2,556.63	3,375.50	818.87	
Crawford.....	2884	42.50		812.88	812.88	721.00	91.88	
Dallas.....	6243			1,653.35	1,653.35	1,590.75	62.60	
Davis.....	6518			1,075.15	1,075.15	1,629.50	554.35	
Decatur.....	4911	159.62	77.60	3,105.32	3,182.92	1,227.75	1,955.17	
Delaware.....	6871			1,285.28	1,285.28	1,592.75	307.47	
Des Moines.....	11962			1,696.90	1,696.90	2,900.50	1,203.51	
Dickinson.....	692			178.70	178.70	173.00	5.70	
Dubuque.....	17321			1,687.75	1,687.75	4,380.25	2,692.50	
Emmett.....	570	217.22		274.74	274.74	142.50	132.24	
Fayette.....	8719	965.41	467.27	2,974.84	3,442.11	2,179.75	1,262.36	
Floyd.....	5306	150.00		1,188.22	1,188.22	1,326.50	138.28	
Franklin.....	2844	154.71	165.36	697.05	862.41	711.00	151.41	
Freemont.....	5638	15.00		1,066.55	1,066.55	1,409.50	257.05	
Greene.....	3895		8.00	1,380.18	1,388.18	923.75	464.43	
Grundy.....	3125	123.40		1,517.74	1,517.74	781.25	736.49	
Guthrie.....	4379			846.20	846.20	1,094.75	248.55	
Hamilton.....	3218		20.96	1,365.07	1,385.03	804.50	580.53	
Hancock.....	794	192.37	20.00	546.73	566.73	198.50	368.23	
Hardin.....	6602			1,048.24	1,048.24	1,650.50	602.26	
Harrison.....	5059	196.21		1,629.14	1,629.14	1,262.50	366.64	
Henry.....	8306			775.09	775.09	2,076.50	1,300.90	
Howard.....	3305			1,886.05	1,886.05	826.25	1,059.80	
Humboldt.....	1496	849.19		907.06	907.06	366.50	540.56	
Ida.....	341			307.29	307.29	85.25	221.95	
Iowa.....	7122	800.50		3,256.91	3,256.91	1,780.50	1,476.41	
Jackson.....	9080			1,486.43	1,486.43	2,270.00	783.57	
Jasper.....	10108			1,754.36	1,754.36	2,525.75	771.39	
Jefferson.....	6547			1,139.74	1,139.74	1,636.75	497.01	

STATEMENT "Z"—CONTINUED.

COUNTIES.	No. of Youth.	Amount of interest delinquent which accrued prior to January 1, 1874.	Amount of interest collected on amount accrued prior to January 1, 1874.	Interest due as per Section 1882, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Johnson	10386	\$	\$	\$ 1,247.94	\$ 1,247.94	\$ 2,508.50	\$ 1,348.56	\$
Jones	8493			2,350.26	2,350.26	2,123.25		227.01
Keokuk	8314			898.38	898.38	2,078.50	1,180.12	
Kossuth	1611	1,973.33	17.97	890.65	908.62	410.25		498.37
Lee	14337	1,008.82	25.00	1,424.59	1,449.59	3,584.50	2,184.91	
Linn	13044			1,544.09	8,544.09	3,201.00	1,716.91	
Louis	4939			831.58	231.58	1,234.75	403.17	
Lucas	4934			803.58	803.58	1,233.50	429.92	
Lyon	5693			64.89	64.89	140.75	75.88	
Madison	6679			1,061.25	1,061.25	1,669.75	608.50	
Mahaska	9850	250.00		1,395.87	1,395.87	2,462.50	1,066.63	
Marion	9328	50.40		1,189.16	1,239.56	2,332.00	1,092.44	
Marshall	7699			1,488.39	1,488.39	1,924.75	436.36	
Mills	4438		18.10	1,290.75	1,244.85	1,106.50		138.35
Mitchell	4583	16.00		574.90	574.90	114.75	570.85	
Monona	2286	53.34		799.84	799.84	671.50		128.34
Monroe	5102	199.34	19.60	692.49	712.09	1,350.50	638.41	
Montgomery	4349			1,225.72	1,225.72	1,087.25		138.47
Muscatine	7845	379.75	21.75	1,112.86	1,134.61	1,961.25	826.64	
O'Brien	1006			121.00	121.00	251.50	130.50	
Osceola	636			111.23	111.23	159.00	47.77	
Page	6059			2,746.29	2,746.29	1,514.75	1,231.54	
Palo Alto	1270			758.70	758.70	817.50	441.26	
Plymouth	2312			801.65	801.65	578.00	223.65	
Pocahontas	1036			308.00	308.00	250.00	49.00	
Polk	12,578	109.09	49.62	1,792.56	1,842.18	3,094.50	190.25	
Pottawattamie	8418			2,294.75	2,294.75	2,104.50	822.83	
Poweshiek	6830			2,530.33	2,530.33	1,707.50	96.32	
Ringold	3804			1,047.32	1,047.32	951.00	146.95	
Sac	1649	309.93		571.70	571.70	424.75		27.27
Shelby	15096	30.00		882.97	882.97	3,774.00	2,891.03	
Story	1453			732.77	732.77	705.50	354.23	
Stout	5833	72.65	35.00	1,777.48	1,812.48	1,458.25	354.23	
Tama	7235	60.00	40.00	2,423.38	2,463.38	1,808.75	654.63	
Taylor	4866	142.00	25.00	1,657.34	1,682.34	1,216.50	465.84	
Union	4114		158.85	1,407.14	1,565.99	1,028.50	537.49	
Van Buren	6994	307.51	131.65	959.94	1,091.57	1,651.00	559.41	
Vapello	8844	116.95		1,088.51	1,088.51	2,211.00	1,122.49	
Warren	1393			1,136.33	1,136.33	1,986.75	850.42	
Washington	8141	50.00		1,549.48	1,549.48	2,035.25	485.77	
Wayne	6186			1,650.50	1,650.50	1,546.50	113.00	
Webster	5266	671.17	138.18	1,569.17	1,707.35	1,316.50	390.85	
Winnebago	1234	166.60	63.00	220.47	283.49	308.50	23.00	
Winnesiek	9334	70.00		2,134.56	2,134.56	2,333.50	198.94	
Woodbury	3464	1,705.00	122.00	977.68	1,099.68	866.00	233.68	
Worth	2064			787.20	787.20	516.00	271.20	
Wright	1398	12.00		697.76	676.76	349.50	328.26	
Totals	553920	\$14,732.58	\$ 2,392.83	\$126,676.76	\$129,069.59		\$23,891.45	
Int. on Eads' Loans			268.79		268.79			268.79
Int. on State Loans			9,141.62		9,141.62			9,141.62
Grand totals		\$11,803.24	\$126,676.76	\$138,480.00	\$138,480.00	\$33,301.86	\$33,301.86	

STATEMENT

Showing the Amount of State Tax for 1875, as originally levied, and the Collections, Additional Assessments, Interest, Amount Remitted, and Delinquent on the first day of June, 1877, together with the amount of Tax yet Delinquent, for 1874, and all previous Years.

COUNTIES.	Tax of 1875.	Tax of 1875 collected to June 1, 1877.	Tax of 1875, additional assessments.	Tax of 1875, interest collected.	Tax of 1875, remitted and unavailable.	Tax of 1875, delinquent June 1st, 1877.	Tax of 1874 and previous delinquent.	Tax of 1873 and 1874 delinquent.
Adair	\$ 5,852.96	\$ 5,676.04	\$ 35.32	\$ 247.46	\$ 5.84	\$ 206.40	\$ 316.49	\$ 182.21
Adams	5,470.17	5,309.52		212.22	2.34	158.31	485.21	283.68
Allamakee	7,051.01	6,893.98	11.61	79.32		168.67	794.10	95.21
Appanoose	8,906.95	8,849.68		222.56		317.27	1,104.95	368.38
Audubon	3,439.77	3,350.48		79.27		89.24	30.43	92.40
Benton	12,911.54	12,616.85		370.17	2.05	322.42	33.87	67.24
Black Hawk	10,210.10	10,026.57		313.05		185.53	316.86	155.90
Boone	8,149.80	7,983.32		246.52	33.08	133.40	1,243.24	411.17
Bremner	5,508.27	5,464.39	.83	205.36	5.80	38.91	80.40	80.40
Buchanan	9,928.96	9,447.10	12.95	379.54	10.84	183.97	523.79	233.68
Butler	3,310.81	3,209.74		79.17	101.07			
Calhoun	3,532.37	3,370.02		380.73		230.47	2,925.08	600.53
Carroll	5,371.98	4,660.10		67.27	3.40	158.05	14.79	41.99
Cass	7,887.73	7,757.40	25.77	441.92	.70	155.40	1,300.87	178.08
Cedar	11,533.73	11,438.18	14.98	152.94	26.42	84.11	413.03	134.33
Cerro Gordo	5,297.24	5,267.27	12.55	203.83	32.13	4.39	140.43	107.00
Cherokee	3,769.37	3,678.77	2.00	95.44	10.11	81.49		34.93
Chickasaw	4,727.18	4,280.55		219.54	2.74	434.89	1,287.49	131.32
Clarke	6,989.59	6,882.45		57.18		301.14		300.42
Clay	1,845.27	1,594.32	5.44	57.18		286.39	256.11	269.40
Clayton	11,851.03	11,724.42		191.32		120.61	744.30	245.61
Clinton	17,735.59	17,544.76	34.73	199.40	37.62	187.94	1,126.14	331.38
Crawford	6,283.26	5,938.96		184.14	16.77	339.53	215.98	129.41
Dallas	8,944.79	8,785.42		327.74		149.37	724.85	
Davis	8,065.38	8,440.80		202.53		215.58	447.01	276.06
Decatur	6,485.62	6,104.41	18.70	175.49	4.83	395.08	152.33	183.51
Delaware	8,928.28	8,813.00	15.62	270.19	23.17	108.63	233.09	218.76
Des Moines	21,291.67	20,430.89	45.61	282.63	477.72	428.67	1,101.48	439.36
Dickinson	1,263.78	957.00	5.96	31.79	4.00	318.69	384.16	383.25
Dubuque	22,070.45	21,613.35	21.62	179.00	51.40	427.32	470.08	658.35
Emmet	1,413.95	1,244.12		17.59	63.14	106.69	59.61	91.92
Fayette	6,786.90	6,623.20	2.29	309.37	20.69	145.30	948.23	196.45
Floyd	6,237.36	6,106.30		131.06		131.06	221.25	103.64
Franklin	5,204.41	5,022.50		133.58		180.15	1,451.41	171.40
Freemont	8,756.78	8,304.92		325.58	1.67	465.54	2,400.69	1,518.67
Greene	5,796.27	5,674.58		330.25	49.59	121.69	239.63	
Grundy	4,487.66	4,150.34	2.06	251.43	6.89	282.50	290.44	156.33
Guthrie	6,482.98	6,178.54		223.41	1.97	302.47	370.84	468.47
Hamilton	5,059.53	4,806.35		163.19	4.19	245.90	1,491.47	370.17
Hancock	7,714.46	7,594.12		52.13	30.93	89.41		105.02
Hardin	6,832.22	6,559.60	80.25	193.60	51.01	151.86		285.23
Harrison	9,810.66	9,181.04		258.19		629.62	626.29	567.46
Henry	10,953.99	10,633.78		326.21		182.67	1,013.23	179.23
Howard	4,614.45	4,425.76		259.58	26.02	147.78	713.81	327.43
Humboldt	2,080.65	1,932.87		84.30		253.77	190.15	267.25
Ia	1,955.68	1,744.56	14.93	32.23	.28	214.04	3,534.21	485.11
Iowa	9,152.95	8,817.83		250.06	121.08	148.38	495.00	316.15
Jackson	9,456.80	9,324.89	82.88	112.90	66.39	342.54		754.64
Jasper	14,828.39	14,485.85		519.95		43.30	144.42	171.02
Jefferson	9,101.42	9,050.22	37.29	105.29	48.19			

STATEMENT—CONTINUED.

COUNTIES.	Tax of 1875.	Tax of 1875 collected to June 1, 1877.	Tax of 1875, additional assessments.	Tax of 1875, interest collected.	Tax of 1875, remitted and unavailable.	Tax of 1875, delinquent June 1st, 1877.	Tax of 1875 and previous—delinquent.	Tax of 1875 and 1876—delinquent.
Johnson.....	\$ 14,495.58	\$ 14,247.50	.....	\$ 321.66	\$ 79.71	\$ 168.37	\$ 369.80	\$ 559.40
Jones.....	9,452.99	9,414.81	34.46	114.78	12.75	59.89	113.20	132.34
Keokuk.....	9,962.28	9,306.29	42.00	252.89	432.55	265.44	405.08	383.83
Kossuth.....	3,700.21	3,380.39	16.01	68.94	225.16	110.67	303.82	294.71
Lee.....	17,927.28	17,318.90	.....	225.32	.....	608.38	1,322.81	1,291.69
Linn.....	18,107.80	17,813.29	34.53	428.73	39.60	289.44	327.70	487.01
Louisia.....	7,287.64	7,135.34	5.53	118.85	4.22	153.61	3,608.53	250.81
Lucas.....	7,149.88	7,003.43	.....	205.51	.....	146.45	458.03	212.83
Lyon.....	2,098.35	2,074.20	29.21	31.17	28.87	26.49	13.34	29.51
Madison.....	9,578.74	9,358.81	26.31	325.01	41.36	204.88	.....	210.14
Mahaska.....	12,379.01	11,448.16	.....	337.68	80.58	1,310.59	593.45	.....
Marion.....	11,530.24	11,107.37	10.59	285.08	.....	433.46	890.99	567.15
Marshall.....	10,830.18	10,568.96	.....	323.06	.....	261.22	855.84	516.19
Mills.....	8,453.70	8,113.21	7.40	186.31	.....	347.89	2,261.13	429.06
Mitchell.....	5,415.65	5,304.43	1.01	249.01	6.29	105.94	803.45	146.23
Monroe.....	4,821.94	4,675.22	10.29	162.07	38.24	118.77	145.98	137.31
Monroe.....	7,132.90	6,819.26	16.01	127.32	4.95	324.10	184.59	285.86
Montgomery.....	7,062.65	6,873.11	.....	306.62	134.68	54.86	291.71	153.85
Muscataine.....	12,213.81	12,068.90	13.87	163.76	31.64	127.17	448.53	362.00
O'Brien.....	2,296.81	1,680.89	.....	23.73	177.13	438.79	.....	363.09
Osceola.....	1,440.22	603.65	.41	14.89	1.33	843.65	35.87	1,639.19
Page.....	9,138.98	8,710.28	.....	432.16	.....	426.70	619.26	486.13
Palo Alto.....	1,892.11	1,780.20	49.64	38.33	10.73	150.82	97.43	261.10
Plymouth.....	4,968.71	4,764.23	3.55	91.22	41.41	166.62	32.20	71.47
Pocahontas.....	2,339.03	2,296.26	.....	57.98	.....	42.77	15.39	137.79
Polk.....	22,154.82	21,511.37	32.37	797.42	.....	675.82	5,235.51	1,245.42
Pottawattamie.....	18,189.70	16,950.43	73.22	359.83	26.80	1,276.69	822.15	1,152.71
Poweshiek.....	12,076.20	11,833.42	.....	404.20	21.58	238.99	514.02	.....
Ringgold.....	5,155.26	4,950.36	.....	155.98	.....	204.90	1,293.54	280.13
Sac.....	3,926.76	3,534.21	.....	119.70	177.22	215.33	223.54	106.06
Scott.....	21,202.73	20,841.06	5.52	333.83	83.04	284.15	390.06	476.08
Shelby.....	5,819.75	5,606.14	8.42	148.24	7.58	214.45	.....	78.76
Sioux.....	3,357.18	3,271.47	.....	72.98	.....	85.71	.....	618.74
Story.....	6,755.93	6,527.57	.....	273.26	.....	228.36	143.88	258.69
Tama.....	11,216.33	10,809.46	.....	474.51	.....	346.87	1,760.70	385.58
Taylor.....	6,390.01	6,288.78	.....	270.92	.....	101.20	1,131.49	16.37
Union.....	6,414.60	6,157.12	.....	231.26	.....	257.48	363.42	210.79
Van Buren.....	11,082.72	10,813.25	.....	89.34	.....	269.47	4,158.12	702.74
Wapello.....	12,230.38	11,826.89	.....	177.28	.....	393.49	1,336.28	573.26
Warren.....	10,397.01	10,165.72	.....	381.80	.....	231.29	1,078.81	265.36
Washington.....	10,933.43	10,819.23	18.29	70.53	25.75	106.74	224.09	80.14
Wayne.....	7,306.83	6,990.13	8.61	228.49	16.16	309.15	1,971.44	258.23
Winneshiek.....	7,555.72	6,909.72	.....	224.98	.....	646.00	3,091.73	725.70
Winnebago.....	1,825.30	1,710.66	.....	74.00	.....	114.64	425.17	541.31
Worth.....	2,752.32	2,731.12	.....	121.43	71.86	35.83	680.00	88.06
Woodbury.....	6,853.69	6,656.07	18.12	50.05	.....	21.30	11.76	35.85
Wright.....	3,060.34	2,826.01	.....	108.77	16.36	217.97	87.19	157.42
Totals.....	\$793,737.30	\$768,740.38	.....	\$1,035.73	\$21,118.16	\$3,184.88	\$24,847.77	\$75,851.37

STATEMENT

Showing the amount of State Tax for 1876, as originally levied, and the collections, additional assessments, interest, amount remitted, and delinquent on the first day of June, 1877.

COUNTIES.	Tax of 1876.	Tax of 1876 collected to June 1st, 1877.	Tax of 1876, additional assessments.	Tax of 1876, interest collected.	Tax of 1876, remitted and unavailable.	Tax of 1876, delinquent June 1st, 1877.
Adair.....	\$ 5,945.80	\$ 3,681.84	\$ 13.03	\$ 20.08	\$ 14.41	\$ 2,262.58
Adams.....	5,670.27	3,677.87	.....	21.61	.....	1,992.40
Allamakee.....	7,025.31	6,220.05	.....	16.30	.....	805.26
Appanoose.....	8,775.05	6,803.21	.....	42.90	.....	1,971.84
Audubon.....	3,568.01	2,927.24	.....	8.48	.....	640.77
Benton.....	13,344.42	9,760.51	.....	71.60	.....	3,583.91
Black Hawk.....	10,242.45	7,385.99	.....	47.43	.....	2,856.46
Bloom.....	8,216.35	5,309.12	.....	36.76	4.32	2,912.71
Bremet.....	5,545.58	3,678.62	.....	22.56	.....	1,866.96
Buchanan.....	9,762.84	6,212.35	2.10	46.74	.....	3,552.59
Buena Vista.....	3,529.12	2,599.27	23.69	12.28	18.42	935.12
Butler.....	6,665.92	3,962.95	.....	32.37	.....	2,672.97
Calhoun.....	6,590.77	2,828.99	.....	7.89	.53	701.25
Carroll.....	5,453.77	3,784.73	.....	17.77	.....	1,669.04
Cass.....	8,175.05	5,777.62	.....	20.34	.....	2,397.43
Cedar.....	11,787.21	10,200.96	29.39	37.11	9.32	1,498.20
Cerro Gordo.....	5,325.78	8,850.43	6.35	28.64	8.58	1,473.12
Cherokee.....	3,931.09	2,754.44	.....	9.48	.....	1,176.65
Chickasaw.....	4,844.03	2,905.82	.....	15.47	.....	1,938.21
Clarke.....	6,801.49	5,237.75	.....	28.82	.....	1,563.74
Clay.....	1,910.91	1,174.92	10.08	5.52	.....	746.07
Clayton.....	11,884.73	9,852.08	.....	19.62	.....	2,132.65
Clinton.....	17,973.14	16,080.65	.....	60.47	.....	1,892.49
Crawford.....	6,430.50	4,717.70	.....	18.29	9.90	1,708.99
Dallas.....	9,485.38	6,545.27	.....	44.34	.....	2,940.11
Davis.....	8,534.13	6,615.37	.....	40.22	.....	1,918.76
Decatur.....	6,770.99	5,138.53	21.89	24.73	21.50	1,632.85
Delaware.....	9,918.23	6,759.79	11.45	39.00	7.28	2,262.61
Des Moines.....	20,482.60	17,152.81	.....	40.14	.....	3,329.79
Dickinson.....	1,228.60	757.82	.....	4.48	2.96	467.82
Dubuque.....	22,820.83	19,668.10	.....	45.62	40.55	2,914.18
Emmet.....	1,353.65	1,082.50	78.39	2.08	.....	349.54
Fayette.....	10,064.72	8,213.48	.....	37.12	.....	1,851.24
Floyd.....	6,336.52	4,630.96	.....	32.30	.....	1,705.56
Franklin.....	5,222.40	3,877.25	1.23	21.59	1.72	1,344.66
Fremont.....	9,927.48	6,396.07	23	53.03	.....	2,631.64
Greene.....	6,015.47	4,189.10	.....	16.63	.....	1,826.37
Grundy.....	4,521.85	3,319.62	.....	18.64	.....	2,202.23
Guthrie.....	6,715.37	4,410.80	.....	26.63	.....	2,304.48
Hamilton.....	5,258.43	3,652.15	7.76	15.57	.....	1,614.04
Hancock.....	2,724.45	2,062.68	9.40	6.69	.....	641.17
Hardin.....	6,960.82	4,721.19	.....	21.94	.....	2,239.63
Harrison.....	9,959.87	7,844.03	.....	41.44	.....	2,115.84
Henry.....	11,468.33	9,032.59	.....	36.04	.....	2,435.74
Howard.....	4,704.64	2,637.13	.....	13.78	6.22	2,061.29
Humboldt.....	2,327.70	1,310.16	.....	4.91	.....	1,017.54
Ida.....	2,050.46	1,067.03	.....	4.96	.....	883.43
Iowa.....	9,168.64	6,089.42	22.73	31.43	.....	3,151.95
Jackson.....	9,714.92	8,604.94	.....	22.96	.....	1,109.98
Jasper.....	15,207.02	10,662.66	.....	81.03	.....	4,544.36
Jefferson.....	9,249.58	8,124.58	4.22	23.62	49.36	1,079.86

STATEMENT—CONTINUED.

COUNTIES.	Tax of 1876.	Tax of 1876 collected to June 1st, 1877.	Tax of 1876, additional assessments.	Tax of 1876, Interest collected.	Tax of 1876, remitted and unavailable.	Tax of 1876, delinquent June 6th, 1877.
Johnson.....	\$ 14,805.49	\$ 11,276.00	\$	\$	\$	\$ 3,529.49
Jones.....	9,677.13	8,738.26	14.05	32.55	.....	952.92
Keokuk.....	9,746.84	7,352.14	3.92	34.12	6.07	2,392.55
Kossuth.....	3,741.68	2,764.09	.....	20.53	.07	977.52
Lee.....	17,878.95	15,342.40	.....	46.26	.....	2,536.55
Linn.....	18,162.78	14,084.63	.....	71.11	.....	4,078.15
Louisa.....	7,455.20	6,066.19	.....	24.60	.....	1,389.01
Lucas.....	7,201.17	5,341.76	6.16	26.79	.....	1,865.57
Lyon.....	3,186.19	1,595.32	3.04	3.93	.....	1,593.91
Madison.....	9,778.46	6,777.04	10.02	59.18	16.48	2,994.96
Mahaska.....	12,481.76	9,152.84	.....	46.60	.....	3,328.92
Marion.....	11,888.58	9,415.87	9.05	64.22	.....	4,481.76
Marshall.....	10,953.64	8,123.59	3.22	50.45	.....	2,833.27
Mills.....	8,523.49	7,091.42	.....	42.19	.....	1,432.07
Mitchell.....	5,399.12	3,461.62	.40	20.61	2.94	1,934.96
Monona.....	4,897.14	3,665.70	3.55	11.24	52.23	1,182.76
Monroe.....	7,345.25	5,826.78	.....	22.04	.....	1,518.50
Montgomery.....	7,141.31	4,434.37	15.39	30.78	6.67	2,715.66
Muscatine.....	12,416.48	10,718.32	.....	32.98	.....	1,698.16
O'Brien.....	1,608.07	1,074.11	.....	6.33	62.63	471.33
Osceola.....	1,555.05	484.07	.71	4.96	1.75	1,069.94
Page.....	9,084.02	5,509.97	.....	50.54	.....	3,574.05
Palo Alto.....	1,935.86	1,488.96	.....	8.69	.50	446.40
Plymouth.....	5,240.97	4,216.29	4.00	11.71	41.06	987.62
Pocahontas.....	2,385.03	1,993.09	.....	7.11	.....	391.97
Polk.....	21,485.72	15,487.30	.....	103.36	.....	5,998.42
Pottawattamie.....	18,578.73	13,445.07	.....	56.70	.....	5,133.66
Poweshiek.....	12,441.19	7,510.75	.....	54.62	.....	4,930.44
Ringgold.....	5,525.16	3,672.38	.....	29.67	.....	1,852.78
Sac.....	3,956.87	2,689.00	.....	12.36	85.86	1,182.01
Scott.....	21,136.37	18,192.99	.....	325.56	.....	2,943.38
Shelby.....	5,872.97	4,317.20	.....	19.59	.....	1,555.77
Sioux.....	3,456.59	2,492.19	.....	12.85	.....	964.40
Story.....	6,957.40	4,299.38	.....	18.74	.....	2,658.02
Tama.....	11,292.80	6,930.30	.....	45.77	.....	4,362.50
Taylor.....	6,517.20	4,417.42	.....	33.00	.....	2,099.78
Union.....	6,080.42	4,354.12	.....	29.83	.....	2,326.30
Van Buren.....	11,187.31	9,921.51	.....	18.26	.....	1,265.80
Wapello.....	12,348.04	10,163.84	.....	37.66	.....	2,184.20
Warren.....	10,544.20	7,126.99	.....	59.75	.....	3,417.21
Washington.....	11,236.33	10,351.53	.....	34.38	18.48	866.32
Wayne.....	7,570.85	5,448.33	9.80	37.55	3.54	2,128.78
Webster.....	7,640.68	4,994.77	.....	17.06	.....	2,645.89
Winnebago.....	1,861.16	1,234.54	.....	.....	8.82	617.80
Winneshek.....	9,573.98	8,580.47	.....	35.77	.....	993.49
Woodbury.....	6,919.79	5,809.29	.....	19.07	.....	1,110.50
Worth.....	2,795.28	1,908.45	.....	10.05	.....	886.83
Wright.....	3,112.75	2,163.83	.....	20.55	4.54	944.38
Total.....	\$805,820.14	\$307,754.74	\$316.16	\$3,167.91	\$506.91	\$197,874.65

STATEMENT

Showing the County and District Agricultural Societies entitled to State Aid under Section 1112, Chapter 3, Code of 1873, and also the Total Receipts of said Societies, Receipts for Membership only, and the Amount Paid each Society for the Year 1876.

NAME OF SOCIETY.	Total receipts.	Receipts for membership.	Amount of State aid.
Adair County.....	\$ 367.00	\$ 195.00	\$ 195.00
Allamakee County.....	335.75	200.00	200.00
Appanoose County.....	695.30	225.00	200.00
Audubon County.....	196.50	128.00	128.00
Benton County.....	205.00	74.00	74.00
Black Hawk County.....	600.95	188.00	188.00
Buena Vista County.....	728.00	238.75	200.00
Butler County.....	768.00	181.50	181.50
Cass County.....	823.60	252.00	200.00
Cedar County.....	197.36	110.00	110.00
Cerro Gordo County.....	449.63	210.00	200.00
Cherokee County.....	415.75	223.00	200.00
Chickasaw County.....	300.00	200.00	200.00
Clarke County.....	1,201.34	250.00	200.00
Clayton County.....	860.25	242.00	200.00
Crawford County.....	271.55	79.50	79.50
Dallas County.....	355.75	137.00	137.00
Davis County.....	311.85	217.00	200.00
Decatur County.....	381.70	207.00	200.00
Delaware County.....	1,563.17	292.00	200.00
Des Moines County.....	4,200.00	200.00	200.00
Dubuque County.....	23,963.87	7,990.15	200.00
Emmet County.....	82.00	75.00	75.00
Fayette County.....	1,443.84	488.00	200.00
Floyd County.....	162.25	147.00	147.00
Franklin County.....	185.45	102.00	102.00
Fremont County.....	458.05	205.00	200.00
Greene County.....	511.55	249.55	200.00
Grundy County.....	465.19	205.00	200.00
Guthrie County.....	17.00	17.00	17.00
Hamilton County.....	275.00	208.00	200.00
Hardin County.....	296.80	173.00	173.00

STATEMENT—CONTINUED.

NAME OF SOCIETY.	Total receipts.	Receipts for membership.	Amount of State aid.
Harrison County	\$ 637.00	\$ 524.50	\$ 200.00
Henry County	5,628.45	1,500.00	200.00
Howard County	784.00	211.00	200.00
Humboldt County	517.00	201.00	200.00
Ida County	175.60	175.60	175.00
Iowa County	579.10	337.00	200.00
Jackson County	2,700.00	216.00	200.00
Jasper County	550.00	228.00	200.00
Johnson County	2,233.00	234.00	200.00
Jones County	3,102.47	1,882.62	200.00
Keokuk county	1,035.00	372.00	200.00
Lee County	1,400.00	600.00	200.00
Louisa County	1,032.95	217.00	200.00
Lucas County	612.00	206.00	200.00
Madison County	1,500.00	340.00	200.00
Mahaska County	4,231.85	625.00	200.00
Marion County	1,300.00	400.00	200.00
Marshall County	1,027.36	200.50	200.00
Mills County	482.00	232.00	200.00
Mitchell County	523.65	270.00	200.00
Monroe County	1,224.00	316.00	200.00
Muscataine County	2,701.56	266.00	200.00
O'Brien County	137.30	57.00	57.00
Page County	1,054.00	600.00	200.00
Plymouth County	455.50	100.75	100.75
Polk County	700.00	212.00	200.00
Poweshiek County	694.45	237.00	200.00
Ringgold County	350.00	155.00	155.00
Scott County	9,310.84	290.00	200.00
Shelby County	385.00	230.00	200.00
Story County	677.85	437.50	200.00
Tama County	300.00	240.00	200.00
Taylor County	1,855.38	402.74	200.00
Union County	470.90	256.00	200.00
Van Buren County	1,894.00	1,200.00	200.00
Wapello County	553.80	200.00	200.00

STATEMENT—CONTINUED.

NAME OF SOCIETY.	Total receipts.	Receipts for membership.	Amount of State aid.
Warren County	\$ 618.60	\$ 129.00	\$ 129.00
Washington County	1,427.75	1,008.25	200.00
Wayne County	358.95	213.00	200.00
Winneshiek County	770.55	233.00	200.00
Woodbury County	1,075.00	200.00	200.00

DISTRICT SOCIETIES.

Boyer Valley, (Dunlap)	\$ 504.00	\$ 356.00	\$ 200.00
North Iowa District, (Bismarck)	3,189.75	394.00	200.00
Stuart District, (Stuart)	1,300.00	1,000.00	200.00
Union, (Mechanicsville)	2,480.68	400.00	200.00
Union, (Villisca)	1,780.00	315.00	200.00
Union District, (West Liberty)	2,183.00	258.00	200.00
Total, County and District Societies	\$112,223.74	\$ 32,577.91	\$ 14,423.75

STATEMENT

Showing the Names and Locations of Life Insurance Companies, Authorized to Transact Business in the State of Iowa, at this date, September 30, 1877.

NAME OF COMPANY.	LOCATION.	
	CITY.	STATE.
Aetna.....	Hartford.....	Connecticut.
Centennial Mutual.....	Burlington.....	Iowa.
Charter Oak.....	Hartford.....	Connecticut.
Connecticut Mutual.....	Hartford.....	Connecticut.
Continental.....	Hartford.....	Connecticut.
Equitable.....	Des Moines.....	Iowa.
Equitable of the U. S.....	New York.....	New York.
Germania.....	New York.....	New York.
Globe Mutual.....	New York.....	New York.
Home.....	Brooklyn.....	New York.
Homeopathic Mutual.....	New York.....	New York.
Iowa.....	Keokuk.....	Iowa.
John Hancock Mutual.....	Boston.....	Massachusetts.
Manhattan.....	New York.....	New York.
Massachusetts Mutual.....	Springfield.....	Massachusetts.
Metropolitan.....	New York.....	New York.
Missouri Valley.....	Leavenworth.....	Kansas.
Mutual Benefit.....	Newark.....	New Jersey.
Mutual.....	New York.....	New York.
National Life of the U. S.....	Washington.....	D. C.
National.....	Montpelier.....	Vermont.
New England Mutual.....	Boston.....	Massachusetts.
New York.....	New York.....	New York.
Northwestern Mutual.....	Milwaukee.....	Wisconsin.
Pacific Mutual.....	Sacramento.....	California.
Penn Mutual.....	Philadelphia.....	Pennsylvania.
Phoenix Mutual.....	Hartford.....	Connecticut.
Railway Passenger.....	Hartford.....	Connecticut.
Travelers.....	Hartford.....	Connecticut.
Union Central.....	Cincinnati.....	Ohio.
Union Mutual.....	Augusta.....	Maine.
United States.....	New York.....	New York.
Washington.....	New York.....	New York.

STATEMENT

Showing the Names and Locations of Fire Insurance Companies, Authorized to Transact Business in the State of Iowa at this date, September 30, 1877.

NAME OF COMPANY.	LOCATION.	
	CITY.	STATE.
Aetna.....	Hartford.....	Connecticut.
Amazon.....	Cincinnati.....	Ohio.
American.....	Chicago.....	Illinois.
American.....	Philadelphia.....	Pennsylvania.
American Central.....	St. Louis.....	Missouri.
Amity.....	New York.....	New York.
Atlantic.....	New York.....	New York.
Atlantic F. & M.....	Providence.....	Rhode Island.
Atlas.....	Hartford.....	Connecticut.
Bangor.....	Bangor.....	Maine.
British America.....	Toronto.....	Canada.
Buffalo German.....	Buffalo.....	New York.
Burlington.....	Burlington.....	Iowa.
Citizens.....	St. Louis.....	Missouri.
Commercial Union.....	London.....	England.
Commerce.....	New York.....	New York.
Commonwealth.....	Boston.....	Massachusetts.
Connecticut.....	Hartford.....	Connecticut.
Continental.....	New York.....	New York.
Equitable.....	Nashville.....	Tennessee.
Equitable F. & M.....	Providence.....	Rhode Island.
Fairfield.....	South Norwalk.....	Connecticut.
Faneuil Hall.....	Boston.....	Massachusetts.
Farmers.....	Cedar Rapids.....	Iowa.
Fire Association.....	Philadelphia.....	Pennsylvania.
Firemans Fund.....	San Francisco.....	California.
Firemens.....	Dayton.....	Ohio.
Franklin.....	Philadelphia.....	Pennsylvania.
Franklin F. & M.....	St. Louis.....	Missouri.
French Insurance Corporation.....	Paris.....	France.
German.....	Freeport.....	Illinois.
German American.....	New York.....	New York.
Germania.....	Newark.....	New Jersey.
Germania.....	New York.....	New York.
German Mutual.....	Davenport.....	Iowa.
Girard.....	Philadelphia.....	Pennsylvania.
Glens Falls.....	Glens Falls.....	New York.

STATEMENT. - CONTINUED.

NAME OF COMPANY.	LOCATION.	
	CITY.	STATE.
Guaranty	New York.....	New York.
Hamburg Bremen.....	Hamburg	Germany.
Hanover.....	New York.....	New York.
Hawkeye	Des Moines.....	Iowa.
Hartford.....	Hartford.....	Connecticut.
Home	Columbus.....	Ohio.
Home	New York.....	New York.
Homestead	Watertown.....	New York.
Howard	New York.....	New York.
Hudson.....	Jersey City.....	New Jersey.
Humboldt.....	Newark	New Jersey.
Imperial	London.....	England.
Insurance Co. of North America.....	Philadelphia	Pennsylvania.
Iowa State.....	Keokuk	Iowa.
Jefferson	St. Louis.....	Missouri.
Lancashire	Manchester	England.
Liverpool & London & Globe.....	London.....	England.
London Assurance Corporation.....	London	England.
Manhattan	New York.....	New York.
Manufacturer's F. & M.....	Boston	Massachusetts.
Mercantile Mutual.....	New York.....	New York.
Merchants	Newark	New Jersey.
Merchants	Providence.....	Rhode Island.
Meriden	Meriden.....	Connecticut.
Milwaukee Mechanics.....	Milwaukee	Wisconsin.
Mississippi Valley.....	Memphis	Tennessee.
Mobile Fire Department.....	Mobile	Alabama.
Mutual Hail.....	Milwaukee	Wisconsin.
National.....	Hartford	Connecticut.
Newark City.....	Newark	New Jersey.
New York City.....	New York.....	New York.
Niagara.....	New York.....	New York.
North British & Mercantile.....	London	England.
Northern Assurance.....	London	England.
Northern	Watertown.....	New York.
Northwestern National	Milwaukee	Wisconsin.
Orient	Hartford	Connecticut.
Pennsylvania	Philadelphia	Pennsylvania.
Peoples	Newark	New Jersey.
Peoples.....	Trenton	New Jersey.
Phenix	New York.....	New York.
Providence Washington.....	Providence.....	Rhode Island.
Queen	Liverpool.....	England.

STATEMENT—CONTINUED.

NAME OF COMPANY.	LOCATION.	
	CITY.	STATE.
Reading	Reading	Pennsylvania.
Residence.....	Cleveland	Ohio.
Resolute.....	New York.....	New York.
Revere	Boston	Massachusetts.
Rochester German.....	Rochester	New York.
Roger Williams.....	Providence	Rhode Island.
Royal	Liverpool	England.
Royal Canadian.....	Montreal	Canada.
Scottish Commercial.....	Glasgow	Scotland.
Security	New Haven.....	Connecticut.
Shawmut	Boston	Massachusetts.
Springfield F. & M.....	Springfield	Massachusetts.
Standard	Trenton	New Jersey.
Standard	New York	New York.
State	Des Moines.....	Iowa.
St. Joseph F. & M.....	St. Joseph.....	Missouri.
St. Louis.....	St. Louis	Missouri.
St. Nicholas.....	New York.....	New York.
St. Paul F. & M.....	St. Paul	Minnesota.
Sun.....	Philadelphia	Pennsylvania.
Trade	Camden.....	New Jersey.
Traders	Chicago	Illinois.
Union	Philadelphia	Pennsylvania.
Westchester.....	New Rochelle.....	New York.
Western Assurance	Toronto	Canada.
Watertown	Watertown	New York.

STATEMENT

Showing the Number of Miles of Railroad, the Assessed Value per Mile, and the Aggregate Assessed Value in each of the Several Counties in the State of Iowa, January 1st, 1877, as Assessed by the Executive Council, commencing March 5, 1877.

NAMES OF COUNTIES AND RAILROADS IN EACH.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
ADAIR—	6.61	\$	\$ 74,683.00
Chicago, Rock Island & Pacific.....	6.61	11300	74,683.00
ADAMS—	30.346		338,001.90
Chicago, Burlington & Quincy.....	26.443	12000	317,316.00
Chicago, Burlington & Quincy—Creston Branch.....	3.903	5300	20,685.90
ALLAMAKEE—	41.13		138,729.0
Burlington, Cedar Rapids & Northern—Milwaukee Div.....	1.86	3300	6,138.00
Chicago, Dubuque & Minnesota.....	35.25	3100	109,775.00
Chicago, Milwaukee & St. Paul.....	4.02	5800	23,316.00
APLASOOS—	71.931		226,935.30
Burlington & Southwestern.....	20.00	3000	60,000.00
Iowa Southern & Missouri Northern.....	29.88	3300	98,604.00
St. Louis, Ottumwa & Cedar Rapids.....	7.261	3300	23,961.30
Missouri, Iowa & Nebraska.....	14.79	3000	44,370.00
BENTON—	64.34		409,754.00
Burlington, Cedar Rapids & Northern.....	23.00	4000	92,000.00
Burlington, Cedar Rapids & Northern—Pacific Division.....	16.50	3300	54,450.00
Chicago & Northwestern.....	24.84	10900	269,304.00
BLACK HAWK—	66.92		300,380.00
Burlington, Cedar Rapids & Northern.....	32.82	4000	131,280.00
Cedar Falls & Minnesota.....	7.38	3000	22,140.00
Illinois Central.....	26.72	5500	146,960.00
BOONE—	33.78		311,168.00
Chicago & Northwestern.....	27.53	10600	291,818.00
Des Moines & Ft. Dodge.....	3.00	3200	9,600.00
Iowa Railway, Coal & Manufacturing Co.....	3.25	3000	9,750.00
BREMER—	23.05		75,130.00
Burlington, Cedar Rapids & Northern.....	4.18	4000	16,720.00
Cedar Falls & Minnesota.....	19.47	3000	58,410.00
BUCHANAN—	50.33		220,055.00
Burlington, Cedar Rapids & Northern—Milwaukee Div.....	25.80	3300	85,140.0
Illinois Central.....	24.53	5500	134,915.00
BUENA VISTA—	25.41		139,755.00
Illinois Central.....	25.41	5500	139,755.00
BUTLER—	45.89		221,325.00
Burlington, Cedar Rapids & Northern.....	21.08	4000	84,320.00
Illinois Central.....	24.91	5500	137,005.00
CALHOUN—	14.85		81,675.00
Illinois Central.....	14.85	5500	81,675.00
CARROLL—	25.41		269,346.00
Chicago & Northwestern.....	25.41	10600	269,346.00
CASS—	27.47		310,411.00
Chicago, Rock Island & Pacific.....	27.47	11300	310,411.00
CEDAR—	52.99		417,402.00
Burlington, Cedar Rapids & Northern.....	8.93	4000	35,720.00
Chicago & Northwestern.....	24.98	10000	264,788.00
Chicago, Rock Island & Pacific.....	6.88	11300	77,744.00
Davenport & Northwestern.....	3.70	3000	11,100.00
Stanwood & Tipton.....	8.50	3300	28,050.00
CERRO GORDO—	65.96		239,958.00
Burlington, Cedar Rapids & Northern.....	8.46	4000	33,840.00
Central Railroad of Iowa.....	24.34	3700	90,058.00
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	33.16	3500	116,060.00
CHEROKEE—	29.80		163,900.00
Illinois Central.....	29.80	5500	163,900.00
CHICKASAW—	33.37		113,270.00
Cedar Falls & Minnesota.....	7.05	3000	21,150.00
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	26.32	3500	92,120.00
CLARK—	26.449		317,388.00
Chicago, Burlington & Quincy.....	26.449	12000	317,388.00

ASSESSED VALUATION—CONTINUED.

NAMES OF COUNTIES, AND RAILROADS IN EACH.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
CLAYTON—	109.18		393,449.00
Chicago, Dubuque & Minnesota.....	54.25		165,075.00
Chicago, Milwaukee & St. Paul.....	23.78	5000	118,924.00
Davenport & Northwestern.....	12.15	3000	36,450.00
Iowa Eastern.....	20.00	1200	24,000.00
Iowa Pacific.....		2000	
CLINTON—	145.83		745,282.00
Chicago, Clinton & Dubuque.....	2.50	4000	10,000.00
Chicago & Northwestern.....	40.17	10600	425,022.00
Davenport & Northwestern.....	33.72	3000	101,100.00
Iowa Midland.....	33.40	3000	100,200.00
Sabula, Ackley & Dakota.....	36.04	3000	108,120.00
CRAWFORD—	31.56		334,536.00
Chicago & Northwestern.....	31.56	10600	334,536.00
DALLAS—	41.58		284,922.00
Chicago, Rock Island & Pacific.....	17.56	11300	198,428.00
Des Moines & Ft. Dodge.....	27.02	3200	86,464.00
DAVIS—	65.126		211,780.00
Burlington & Southwestern.....	15.40	3000	46,200.00
Iowa Southern & Missouri Northern.....	22.73	3300	75,000.00
Keokuk & Des Moines.....	7.75	5200	3,990.00
St. Louis, Ottumwa & Cedar Rapids.....	26.246	3300	86,611.00
DECATUR—	17.155		56,611.50
Chicago, Burlington & Quincy—Charles Division.....	17.155	3300	56,611.50
DELAWARE—	24.135		125,135.00
Davenport & Northwestern.....	28.92	3000	86,760.00
Dubuque Southwestern.....	7.93	3000	23,790.00
Illinois Central.....	21.47	5500	118,585.00
DES MOINES—	75.194		373,325.00
Burlington, Cedar Rapids & Northern.....	21.18	4000	84,720.00
Burlington & Northwestern.....	26.83	1000	26,830.00
Chicago, Burlington & Quincy.....	18.235	1200	218,800.00
Keokuk & St. Paul.....	8.949	4800	42,955.20
DUBUQUE—	68.98		294,390.00
Chicago, Clinton & Dubuque.....	10.90	4000	43,600.00
Chicago, Dubuque & Minnesota.....	20.50	3100	63,550.00
Dubuque Southwestern.....	7.78	3000	23,340.00
Illinois Central.....	29.80	5500	163,900.00
FAYETTE—	58.03		187,396.00
Burlington, Cedar Rapids & Northern—Milwaukee Div.....	44.20	3300	141,660.00
Davenport & Northwestern.....	13.83	3000	41,490.00
FLOYD—	61.23		225,550.00
Burlington, Cedar Rapids & Northern.....	10.45	4000	41,800.00
Cedar Falls & Minnesota.....	18.96	3000	56,880.00
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	24.82	3500	86,870.00
FRANKLIN—	28.19		109,283.00
Central Railroad of Iowa.....	27.09	3700	101,293.00
Illinois Central.....	1.10	5500	6,050.00
FREMONT—	49.006		303,376.00
Chicago, Burlington & Quincy—Nebraska City Branch.....	19.76	3500	69,006.00
Kansas City, St. Joseph & Council Bluffs.....	29.29	8000	234,320.00
GREENE—	47.51		33,400.00
Chicago & Northwestern.....	24.51	10000	259,806.00
Des Moines & Ft. Dodge.....	28.00	3200	73,600.00
GRUNDY—	17		935.00
Illinois Central.....	17	5500	935.00
GUTHRIE—	21.21		239,673.00
Chicago, Rock Island & Pacific.....	21.21	11300	239,673.00
HAMILTON—	23.20		127,600.00
Illinois Central.....	23.20	5500	127,600.00
HANCOCK—	24.24		84,800.00
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	24.24	3500	84,800.00
HARDIN—	52.68		237,612.00
Central Railroad of Iowa.....	28.96	3700	107,157.00
Illinois Central.....	23.72	5500	130,460.00

ASSESSED VALUATION—CONTINUED.

NAMES OF COUNTIES AND RAILROADS IN EACH.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
HARRISON—	62.14		426,471.00
Chicago & Northwestern	30.33	106 0	321,498.00
Sioux City & Pacific	31.81	3300	104,973.00
HENRY—	26.80		243,500.00
Burlington & Northwestern	7.10	1000	7,100.00
Chicago, Burlington & Quincy	19.70	12000	236,400.00
HOWARD—	24.38		141,404.00
Chicago, Milwaukee & St. Paul	24.38	5800	141,404.00
IOWA—	25.16		284,308.00
Chicago, Rock Island & Pacific	25.16	11300	284,308.00
JACKSON—	61.75		217,050.00
Chicago, Clinton & Dubuque	31.80	4000	127,200.00
Davenport & Northwestern	2.88	3000	8,640.00
Iowa Midland	14.60	3000	43,800.00
Sabula, Ackley & Dakota	12.47	3000	37,410.00
JASPER—	72.51		516,375.00
Central Railroad of Iowa	3.98	3700	14,726.00
Chicago, Rock Island & Pacific	34.13	11800	385,669.00
Iowa, Minnesota & North Pacific	17.00	1500	25,500.00
Keokuk & Des Moines	17.40	5200	90,480.00
JEFFERSON—	52.319		396,408.00
Chicago, Burlington & Quincy	25.719	12000	308,628.00
Iowa Southern & Missouri Northern	26.60	3300	87,780.00
JOHNSON—	50.10		391,309.00
Burlington, Cedar Rapids & Northern	15.67	4000	62,680.00
Burlington, Cedar Rapids & Northern—Muscatine Div.	15.67	3000	21,810.00
Chicago, Rock Island & Pacific	27.16	11300	308,908.00
JONES—	96.69		290,070.00
Davenport & Northwestern	30.63	3000	91,890.00
Dubuque Southwestern	19.71	3000	59,130.00
Iowa Midland	20.80	3000	62,400.00
Sabula, Ackley & Dakota	25.55	3000	76,650.00
KEOKUK—	25.73		77,190.00
Chicago, Rock Island & Pacific—Gskaloosa Branch	25.73	3000	77,190.00
KOSSUTH—	12.59		44,065.00
Chicago, Milwaukee & St. Paul—Iowa and Dakota Div.	12.59	3500	44,065.00
LEE—	77.017		351,111.60
Burlington & Southwestern	16.10	3000	48,300.00
Keokuk & Des Moines	27.15	5200	141,180.00
Keokuk & St. Paul	33.517	4850	160,881.60
St. Louis, Keokuk & Northwestern	.25	3000	750.00
LINCOLN—	104.04		562,045.00
Burlington, Cedar Rapids & Northern	20.57	4000	82,280.00
Burlington, Cedar Rapids & Northern—Mil. Div.	22.25	3300	73,425.00
Chicago & Northwestern	23.30	10600	310,580.00
Dubuque Southwestern	19.34	3000	58,020.00
Sabula, Ackley & Dakota	12.58	3000	37,740.00
LOUISIANA—	42.03		281,780.00
Burlington, Cedar Rapids & Northern	23.17	4000	92,680.00
Chicago, Rock Island & Pacific—Washington Branch	18.91	10000	189,100.00
LUCAS—	40.570		322,092.00
Chicago, Burlington & Quincy	25.811	12000	309,720.00
Chicago, Burlington & Quincy—Charlton Branch	19.80	3300	129,126.00
MADISON—	7.67		86,671.00
Chicago, Rock Island & Pacific	12.13	3500	42,455.00
Chicago, Rock Island & Pacific—Ind. and Wint. Branch	71.47		278,977.00
MAHASKA—	25.17		93,120.00
Central Railroad of Iowa	24.96	3000	74,880.00
Keokuk & Des Moines	21.34	5200	106,980.00
MARION—	49.594		180,682.00
Albia, Knoxville & Des Moines	22.444	3000	67,332.00
Chicago, Rock Island & Pacific—Oskaloosa Branch	12.65	3000	37,950.00
Keokuk & Des Moines	14.50	5200	75,400.00

ASSESSED VALUATION—CONTINUED.

NAMES OF COUNTIES AND RAILROADS IN EACH.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
MARSHALL—	55.78		\$ 385,717.00
Central Railroad of Iowa	29.79	3700	110,223.00
Chicago & Northwestern	25.99	10600	275,494.00
MILLS—	48.6367		510,089.60
Chicago, Burlington & Quincy	30.249	12000	362,940.00
Kansas City, St. Joseph & Council Bluffs	18.3877	8000	147,101.00
MITCHELL—	30.47		95,285.00
Cedar Falls & Minnesota	22.72	3000	68,160.00
Chicago, Milwaukee & St. Paul—Iowa and Dakota Division	7.75	3500	27,125.00
MONROE—	25.75		84,975.00
Sioux City & Pacific	25.75	3300	84,975.00
MONROE—	52.101		415,799.00
Albia, Knoxville & Des Moines	10.772	3000	32,316.00
Central Railroad of Iowa	13.55	3700	50,185.00
Chicago, Burlington & Quincy	27.779	12000	333,349.00
MONTGOMERY—	37.156		358,436.00
Brownsville & Nodaway Valley	2.39	3000	7,170.00
Chicago, Burlington & Quincy	27.01	12000	324,120.00
Chicago, Burlington & Quincy—Nebraska City Branch	7.756	3500	27,146.00
MUSCATINE—	83.34		617,691.00
Burlington, Cedar Rapids & Northern	19.00	4000	76,000.00
Burlington, Cedar Rapids & Northern—Muscatine Div.	39.13	3000	117,390.00
Chicago, Rock Island & Pacific	24.77	11300	279,000.00
Chicago, Rock Island & Pacific—Washington Branch	20.44	14000	204,400.00
O'BRIEN—	6.62		21,846.00
Sioux City & St. Paul	6.62	3300	21,846.00
OSCEOLA—	17.99		59,367.00
Sioux City & St. Paul	17.99	3300	59,367.00
PAGE—	23.619		76,766.50
Brownsville & Nodaway Valley	11.80	3000	35,400.00
Chicago, Burlington & Quincy—Nebraska City Branch	11.819	3500	41,366.50
PLYMOUTH—	56.30		259,110.00
Illinois Central	34.95	5500	192,225.00
Sioux City & Pembina	11.90	3000	35,700.00
Sioux City & St. Paul	9.45	3300	31,185.00
POCAHONTAS—	9.80		53,900.00
Illinois Central	9.80	5500	53,900.00
POLK—	87.91		562,561.00
Chicago, Rock Island & Pacific	27.65	11300	312,445.00
Chicago, Rock Island & Pacific—Ind. and Wint. Branches	9.88	3500	34,580.00
Des Moines & Fort Dodge	8.82	3200	28,224.00
Des Moines & Minnesota	24.00	1500	36,000.00
Keokuk & Des Moines	17.56	5200	91,312.00
POTTAWATTAMIE—	75.0086		814,008.00
Chicago & Northwestern	12000		120,000.00
Chicago, Rock Island & Pacific	20.82	10600	220,692.00
Chicago, Rock Island & Pacific	46.16	11300	521,608.00
Kansas City, St. Joseph & Council Bluffs	6.1586	8000	49,268.80
POWESHIEK—	61.715		399,636.00
Central Railroad of Iowa	22.81	3700	84,397.00
Chicago, Rock Island & Pacific	25.53	11300	288,489.00
Grinnell & Montezuma	13.375	2000	26,750.00
SCOTT—	48.41		259,023.00
Chicago, Rock Island & Pacific	13.71	11300	154,923.00
Davenport & Northwestern	34.70	3000	104,100.00
SHELBY—	6.41		72,433.00
Chicago, Rock Island & Pacific	6.41	11300	72,433.00
SIoux—	22.07		72,831.00
Sioux City & St. Paul	22.07	3300	72,831.00
STORY—	27.23		26,388.00
Chicago & Northwestern	24.23	10600	256,838.00
Des Moines & Minnesota	13.00	1500	19,500.00
TAMA—	36.84		302,654.00
Burlington, Cedar Rapids & Northern—Pacific Division	8.50	3300	28,050.00
Chicago & Northwestern	25.34	10600	268,604.00
Toledo & Northwestern	3.00	2000	6,000.00

ASSESSED VALUATION—CONTINUED.

NAMES OF COUNTIES AND RAILROADS IN EACH.		Number of Miles.	Assessed value per mile.	Aggregate assessed value.
TAYLOR—		28.031	\$	\$ 148,564.30
Chicago, Burlington & Quincy—Creston Branch.....		28.031	5300	148,564.30
UNION—		36.516		366,227.30
Chicago, Burlington & Quincy.....		25.775	12000	309,300.00
Chicago, Burlington & Quincy—Creston Branch.....		10.741	5300	56,927.30
VAN BUREN—		61.60		258,500.00
Burlington & Southwestern.....		28.10	30 0	84,300.00
Keokuk & Des Moines.....		33.50	5200	174,200.00
WAPELLO—		71.369		536,064.90
Chicago, Burlington & Quincy.....		24.856	1200 0	322,272.00
Iowa Southern & Missouri Northern.....		7.71	3300	25,443.00
Keokuk & Des Moines.....		30.00	5200	156,000.00
St. Louis, Ottumwa & Cedar Rapids.....		9.803	3300	32,349.90
WARREN—		26.23		91,805.00
Chicago, Rock Island & Pacific—Ind. & Win. Branches.....		26.23	3500	91,805.00
WASHINGTON—		44.67		215,554.00
Burlington, Cedar Rapids & Northern—Muscatine Div.....		4.50	3000	13,500.00
Chicago, Rock Island & Pacific—Oskaloosa Branch.....		14.47	3000	43,410.00
Chicago, Rock Island & Pacific—Washington Branch.....		11.02	10 00	110,200.00
Iowa Southern & Missouri Northern.....		14.68	3300	48,444.00
WAYNE—		34.656		114,364.80
Chicago, Burlington & Quincy—Chariton Branch.....		6.676	3300	22,690.80
Iowa Southern & Missouri Northern.....		27.78	3300	91,674.00
WEBSTER—		51.09		228,190.00
Des Moines & Fort Dodge.....		25.35	3200	81,120.00
Illino's Central.....		26.74	5500	147,070.00
WINNEBIEK—		57.760		299,930.40
Burlington, Cedar Rapids & Northern—Milwaukee Div.....		1.14	3300	3,762.00
Chicago, Milwaukee & St. Paul.....		42.608	5800	247,128.40
Chicago, Milwaukee & St. Paul—Iowa and Dakota Div.....		14.012	3500	49,042.00
WOODBURY—		35.53		129,641.00
Illino's Central.....		6.41	5500	35,255.00
Sioux City & Pacific.....		22.30	3300	73,590.00
Sioux City & Pembina.....		5.70	3000	17,100.00
Sioux City & St. Paul.....		1.12	3300	3,696.00
WORTH—		24.72		89,210.00
Central Railroad of Iowa.....		13.45	3700	49,765.00
Chicago, Milwaukee & St. Paul—Iowa and Dakota Div.....		11.27	3500	39,445.00
Total.....		3938.1953		22,421,069.60

TABLE

Showing, for the Year 1876, the Aggregate Gross and Net Earnings per Mile, Operating Expenses, Cost per Mile in Operating Road, Loss in Operating Road, and Amount of Taxes Paid.

NAMES OF RAILROADS.	Aggregate gross earnings.		Aggregate net earnings.		Average gross earnings per mile.		Average net earnings per mile.		Operating expenses and taxes.		Cost per mile in operating road.		Loss in operating road.		Taxes paid.	
	\$	¢	\$	¢	\$	¢	\$	¢	\$	¢	\$	¢	\$	¢	\$	¢
Burlington, Cedar Rapids & Northern.....	1,128,068.81		258,221.53		3,031.61		698.54		809,845.31		1,437.89		6,817.79		4,972.70	
Burlington & Northwestern.....	111,231.61		130,246.06		1,397.24		613.14		118,085.60		2,898.03		2,898.03		20,709.21	
Central Railroad of Iowa.....	717,324.25		1,143,344.04		3,542.07		12,077.71		587,078.19		8,126.37		9,580.54		96,818.70	
Chicago, Burlington & Quincy.....	3,442,561.42		1,143,344.04		12,077.71		855.13		42,128.82		1,268.82		1,790.84		219.98	
Albia, Knoxville & Des Moines.....	32,539.29		1,143,344.04		855.13		1,129.20		13,934.22		981.97		2,570.25		2,610.61	
Brownsville & Nodaway Valley.....	20,998.37		47,010.54		733.12		1,129.20		32,518.92		1,61.19		1,61.19		6,204.18	
Chariton Branch.....	17,819.26		6,103.71		2,728.53		1,200.23		112,006.93		2,063.77		2,063.77		6,204.18	
Creston Branch.....	17,819.26		6,103.71		1,955.89		728.74		181,068.43		2,063.77		4,817.17		5,775.61	
Nebraska City Branch.....	154,141.51		32,898.97		3,410.21		306.09		165,131.60		1,514.97		1,514.97		14,015.23	
Chicago, Clinton & Dubuque.....	295,055.47		39,901.87		1,881.06		306.09		165,131.60		1,514.97		1,514.97		16,528.52	
Chicago, Dubuque & Minnesota.....	704,523.67		163,492.88		2,829.98		656.72		511,030.79		2,173.36		2,173.36		26,272.91	
Chicago, Milwaukee & St. Paul.....	74,000.40		11,088.53		854.11		129.13		62,812.01		724.98		724.98		5,681.44	
Sabula, Ackley & Dakota.....	3,165,173.09		1,192,871.06		8,915.73		3,390.38		1,972,302.03		5,555.62		5,555.62		110,041.25	
Chicago & Northwestern.....	18,809.55		6,291.37		2,219.91		740.51		12,575.18		1,419.43		1,419.43		5,775.18	
Stanwood & Tipton.....	3,192,397.27		1,123,357.76		6,455.74		2,722.06		2,068,831.51		4,883.68		4,883.68		106,432.82	
Chicago, Rock Island & Pacific.....	114,091.49		24,517.73		2,451.73		2,451.73		337,475.64		2,698.40		2,698.40		9,756.48	
Indianola & Winterset Branches.....	317,205.68															
Iowa Southern & Missouri Northern.....	76,409.82															
Oskaloosa Branch.....	229,432.83															
Washington Branch.....																

* Net earnings and expenses approximated. After deducting from the gross earnings the rental paid, the net earnings are \$55,997.86.
† Includes all its branches, except the Iowa Southern & Missouri Northern. The gross earnings, for the main line alone, are \$2,772,302.03.

TABLE—CONTINUED.

Showing, for the Year 1876, the Aggregate Gross and Net Earnings, Average Gross and Net Earnings per Mile, Operating Expenses, Cost per Mile in Operating Road, Loss in Operating Road, and Amount of Taxes Paid.

NAMES OF RAILROADS.	Aggregate gross earnings.	Average gross earnings per mile.	Average net earnings per mile.	Operating expenses, repairs and taxes.	Cost per mile in operating road.	Loss in operating road.	Taxes paid.
Davenport & Northwestern.....	170,914.53	1,064.68	233.01	185,743.04	1,157.06	14,828.51	11,764.81
Des Moines & Ft. Dodge.....	170,154.48	1,051.53	233.01	149,877.53	1,718.52	.....	8,937.13
Des Moines & Minnesota.....	59,757.20	1,015.05	533.52	39,939.97	1,081.53	.....	1,528.71
Dubuque Southwestern.....	112,465.53	2,033.79	219.22	100,460.56	1,834.57	.....	3,805.38
Illinois Central.....	1,619,277.32	4,024.45	807.43	1,270,432.39	3,139.02	.....	68,556.90
Iowa Western.....	26,129.01	1,906.48	316.94	13,769.62	986.51	.....	766.34
Iowa, Missouri, & North Pacific—No report.	.....	.....	.....	.....	.....	.....	.....
Iowa Railway, Coal & Manufacturing Company.....	12,531.88	3,855.96	1,285.39	8,354.34	2,570.57	.....	16.21
Kansas City, St. Joseph & Council Bluffs.....	296,885.77	4,457.35	1,330.70	195,245.33	3,626.61	.....	11,825.00
Keokuk & Des Moines.....	602,902.01	3,717.02	846.52	405,596.24	2,870.50	.....	20,440.80
Missouri, Iowa & Nebraska.....	18,829.77	1,273.13	277.93	14,719.14	985.20	.....	875.18
St. Louis, Keokuk & Northwestern.....	75,287.90	1,151.60	1,151.60	419.57	1,678.28	.....	40.40
St. Louis, Ottumwa & Cedar Rapids.....	21,451.83	1,742.20	871.01	90,101.96	2,080.46	.....	3,316.29
St. Louis, Ottumwa & Pacific.....	21,811.27	2,732.45	871.01	190,020.45	1,878.54	.....	8,595.43
St. Louis, Pacific.....	21,811.27	2,732.45	871.01	190,020.45	1,878.54	.....	8,595.43
St. Louis, St. Paul & Northern Pacific.....	103,204.51	1,801.01	523.06	78,202.45	1,365.08	.....	7,907.91
Toledo & Northwestern.....	5,501.00	1,838.66	320.29	4,540.11	1,513.37	.....	88.82
Total.....	\$17,221,032.62	\$1,882,460.28	.....	\$12,411,814.60	.....	\$74,974.86	\$392,896.92

* Deducting from the gross earnings the rental and interest paid on rolling stock loaned Iowa Division, this road was operated at a net loss of \$316,267.13.

STATEMENT

Showing the Length of the Several Railroads in the State of Iowa, January 1, 1877;
Also the Assessed Valuation per mile as fixed by the Executive Council, March 5, 1877, pursuant to the provisions of Chapter 5, Title 10, of the Code of 1873.

NAMES OF RAILROADS.	Number of miles, January 1, 1877.	Assessed value per mile.	Aggregate assessed value.
Burlington, Cedar Rapids & Northern.....	218.51	4000	\$ 874,040.00
Milwaukee Division.....	95.25	3300	314,325.00
Muscatine Division.....	30.50	3000	92,700.00
Pacific Division.....	25.00	3300	82,500.00
Purlington & Northwestern (Narrow Gauge).....	53.93	1000	33,930.00
Burlington & Southwestern.....	70.00	3000	210,000.00
Central of Iowa.....	189.14	3700	699,818.00
Grinnell & Montezuma.....	13.375	2400	26,750.00
Chicago, Burlington & Quincy.....	282,926	12900	3,655,112.00
Albia, Knoxville & Des Moines.....	33.216	3000	99,648.00
Brownsville & Nodaway Valley.....	14.190	3000	42,570.00
Chariton Branch.....	37.760	3300	124,608.00
Creston Branch.....	42.075	5300	223,177.50
Keokuk & St. Paul.....	42.460	4800	203,808.00
Nebraska City Branch.....	39.291	3500	137,518.50
Chicago, Clinton & Dubuque.....	45.20	4000	180,800.00
Chicago, Dubuque & Minnesota.....	109.00	3100	337,900.00
Chicago, Milwaukee & St. Paul.....	94.788	5800	549,770.40
Iowa and Dakota Division.....	154.162	3500	539,567.00
Sabula, Ackley & Dakota.....	86.64	3000	259,920.00
Chicago & Northwestern.....	355.01	10900	3,869,106.00
Iowa Midland.....	68.80	3000	206,400.00
Stanwood & Tipton.....	8.50	3300	28,050.00
Chicago, Rock Island & Pacific.....	318.08	11300	3,594,304.00
Indianola and Winterset Branches.....	48.24	3500	168,840.00
Iowa Southern & Missouri Northern.....	129.38	3300	426,954.00
Oskaloosa Branch.....	77.81	3000	233,430.00
Washington Branch.....	50.57	10900	550,700.00
Davenport & Northwestern.....	160.53	3000	481,590.00
Des Moines & Fort Dodge.....	87.19	2300	279,008.00
Des Moines & Minnesota (Narrow Gauge).....	37.00	1500	55,500.00
Dubuque Southwestern.....	54.76	3000	164,280.00
Illinois Central.....	323.58	5500	1,796,190.00
Cedar Falls & Minnesota.....	75.58	3000	226,740.00
Iowa Eastern (Narrow Gauge).....	20.00	1200	24,000.00
Iowa, Minnesota & North Pacific.....	17.00	1500	25,500.00
Iowa Railway, Coal and Manufacturing.....	8.25	3000	24,750.00
Kansas City, St. Jo & Council Bluffs.....	53.8363	8000	430,690.40
Keokuk & Des Moines.....	162.20	5200	843,440.00
Missouri, Iowa & Nebraska.....	14.79	3000	44,370.00
St. Louis, Keokuk & Northwestern.....	25	3000	7500.00
St. Louis, Ottumwa & Cedar Rapids.....	43.31	3300	142,923.00
St. Louis City & Pacific.....	79.86	3300	263,538.00
St. Louis City & Pembina.....	17.60	3000	52,800.00
St. Louis City & St. Paul.....	57.25	3300	188,925.00
Toledo & Northwestern.....	3.00	2000	6,000.00
Total.....	3938.1953	.....	\$22,421,069.00

PROVIDENTIAL CONTINGENCIES.

Unexpended balance November 1, 1875.....	\$ 9,806.40
Amount appropriated as per section 7, chapter 142, acts of 1876.....	6,000 00
	<u>\$15,806.40</u>
Amount expended during the period commencing October 30, 1875, and ending September 30, 1877.....	5,999.00
Leaving an unexpended balance September 30, 1877, of.....	\$9,807.40

RAILROAD PROSECUTIONS.

Unexpended balance November 1, 1875	\$ 8,000.00
Of the above balance there has been expended the following sums: To Wm. H. Seevers, and M. E. Cutts, attorneys in case of Chicago, Burlington & Quincy Railroad Co., vs. Attorney-General of Iowa, et al., in the United States Supreme Court.....	\$2,500.00
To Dungan & Crane, attorneys in case of The State of Iowa, vs. The B. & M. R. R. Co., lessees, &c., in District Court of Iowa.....	25.00—\$2,525.00
Leaving an unexpended balance September 30, 1877, of.....	\$5,475.00

HOSPITAL FOR INSANE, AT MT. PLEASANT, (COUNTY DUES.)

The Superintendent has certified to this office, quarterly, the amount due from each county on account of board and clothing, under section 1428, Code of 1873, which, during the period ending September 30, 1877, in the aggregate to.....	\$247,123.95
To which add deficiency November 1, 1875.....	26,629.19
Total.....	<u>\$273,753.14</u>
Under section 1390, Code of 1873, Auditor's Warrants have been issued to the Treasurer of the Hospital, during the period ending September 30, 1877, amounting in the aggregate to.....	157,752.07
Showing a balance overdrawn or deficiency, of.....	\$116,001.07

HOSPITAL FOR INSANE, AT INDEPENDENCE, (COUNTY DUES.)

The Superintendent has certified to this office, quarterly, the amount due from each county on account of board and clothing, under section 1428, Code of 1873, which, during the period ending September 30, 1877, amounts in the aggregate to.....	\$123,126.31
Add amount of deficiency November 1, 1875.....	39,158.00
Total.....	<u>\$162,284.31</u>
Under section 1390, Code of 1873, Auditor's Warrants have been issued to the Treasurer of the Hospital, during the period ending September 30, 1877, amounting in the aggregate to.....	81,145.92
Showing a balance overdrawn or deficiency, of.....	\$81,138.39

BIENNIAL REPORT

OF THE

TREASURER OF STATE,

TO THE

GOVERNOR OF IOWA,

FOR THE YEARS 1876 AND 1877.

DES MOINES:
R. P. CLARKSON, STATE PRINTER.
1877.